

Uncompensated Health Care

Wisconsin Hospitals

Fiscal Year 1999

Bureau of Health Information
Division of Health Care Financing
Department of Health and Family Services
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March 2001

FOREWORD

The Department of Health and Family Services is mandated by the Wisconsin Legislature under section 153.20 Wisconsin Statutes to prepare an annual report on uncompensated health care in Wisconsin hospitals [including general medical/surgical (GMS), psychiatric (psych), alcohol and other drug (AODA), and rehabilitation (rehab) hospitals]. This report summarizes data collected from the *FY 1999 Hospital Uncompensated Health Care Plan Survey* and the *FY 1999 Hospital Fiscal Survey*.

This report:

- Can be used by legislators and policy makers to determine the level of uncompensated health care provided in various areas of the state. This, in turn, can lead to discussions of whether the burden of uncompensated health care is fairly shared by all hospitals.
- Can be used, in conjunction with other available information, by insurance companies and other third-party payers and by business or consumer groups to determine the extent to which uncompensated health care affects hospitals' charges and their ability to provide services to a community.
- Can be used as a resource document for persons wishing to conduct research or to seek information on uncompensated health care.

This publication is not an exhaustive list of all data collected through the surveys. Readers desiring additional information on uncompensated health care or on a specific hospital should contact the Bureau of Health Information regarding the availability and cost of specific data requests.

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The following is the recommended bibliographic citation for this publication:

Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services, "Uncompensated Health Care Report, Fiscal Year 1999", PHC 5283, March 2001.

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SUMMARY

This document examines uncompensated health care data for Wisconsin hospitals that were required to provide this information to the Department of Health and Family Services under section 153.20(2), Wisconsin Statutes. This report is based on data submitted by hospitals for the entire fiscal year 1999 (FY 1999).

- One hundred twenty-nine Wisconsin hospitals provided \$301 million of uncompensated health care services to their patients in fiscal year (FY) 1999, either as charity care (\$116.8 million) or as bad debt (\$184.2 million).
- General medical-surgical (GMS) hospitals provided \$115.7 million in charity care and \$182.3 million in bad debt, while specialty facilities reported \$1.1 million in charity care and \$1.9 million in bad debt.
- Total uncompensated health care grew from \$257.3 million in FY 1998 to \$301 million in FY 1999. GMS hospitals reported an increase in uncompensated health care from \$252.5 million in FY 1998 to \$298 million in FY 1999. Reported uncompensated health care for specialty facilities in FY 1999 decreased to \$3 million from \$4.8 million in FY 1998.
- Forty-one of the 129 hospitals included in this report each delivered more than \$2 million of uncompensated health care in FY 1999. Of these, 28 incurred more than \$2 million in bad debt and 19 delivered more than \$2 million in charity care. Hospitals in Milwaukee County accounted for the largest share of overall uncompensated health care dollars, at \$107.7 million (35.8 percent); charity care, at \$40.7 million (34.8 percent); and bad debt, at \$67.0 million (36.4 percent).
- Measured as a percentage of total gross patient revenue (charges), total uncompensated health care at GMS hospitals and all Wisconsin hospitals remained about the same from FY 1998 (2.9 percent) to FY 1999 (3.0 percent). At specialty facilities it decreased from 3.9 percent in FY 1998 to 3.2 percent in FY 1999.
- Charity care represented 1.1 percent of gross patient revenue at both GMS hospitals and specialty facilities. Bad debt equaled 1.8 percent of gross patient revenue at GMS hospitals and all hospitals combined, and 2.0 percent at specialty facilities.
- Measured as a percentage of total gross nongovernment revenue, total uncompensated health care averaged 6.0 percent at GMS hospitals and all Wisconsin hospitals. Specialty facilities averaged 5.2 percent.
- Charity care accounted for 2.3 percent of nongovernment revenue at GMS hospitals and all hospitals combined, and 1.9 percent at specialty facilities. Bad debt accounted for 3.7 percent at GMS hospitals and all hospitals combined, and 3.3 percent at specialty facilities.
- In FY 1999, 129 hospitals provided uncompensated health care services to 731,440 patients, up from 701,057 patients served by 129 hospitals in FY 1998.

- Eleven hospitals still have Hill-Burton obligations because of grants they received between 1946 and 1974 from the federal government. In return for these grants, these hospitals agreed to provide a reasonable amount of reduced-cost or no-cost services.

UNCOMPENSATED HEALTH CARE IN WISCONSIN HOSPITALS FOR FISCAL YEAR 1999

All Wisconsin hospitals [including general medical-surgical (GMS), psychiatric (psych), alcohol and other drug addiction (AODA), and rehabilitation (rehab) hospitals] that are not funded through the state or the Federal government are required by law to submit annual uncompensated health care information to the Bureau of Health Information (BHI), Department of Health and Family Services (DHFS). Each hospital submits a FY Uncompensated Health Care Plan and a FY Hospital Fiscal Survey directly to the BHI within 120 days after the close of its fiscal year.

This report is based on data collected from 129 Wisconsin hospitals that submitted uncompensated health care and fiscal information for the entire FY 1999. Four Wisconsin hospitals are not included in this report due to a change in fiscal year, or a closure of the facility. These hospitals are: Charter Behavioral Health System, West Allis; Charter Northbrooke Behavioral Health System, Brown Deer; Children's Hospital of Wisconsin – Kenosha, Kenosha; and Vencor Hospital – Mt. Carmel, Milwaukee.

The following data were gathered from hospitals that submitted information:

- The hospital's total charges attributed to charity care, bad debt, and total uncompensated health care in its most recently completed fiscal year (FY). This information is obtained from final audited financial statements;
- The number of patients (both inpatient and outpatient) to whom the hospital provided uncompensated health care services during the most recently completed fiscal year;

- The projected total charges attributed to charity care, bad debt, and uncompensated health care for the next fiscal year;
- The number of patients (both inpatient and outpatient) to whom the hospital expects to provide uncompensated health care services in the next fiscal year;
- The hospital's rationale for uncompensated health care projections;
- Definitions of the terms the hospital uses in its uncompensated health care plan that may be subject to interpretation;
- The procedures the hospital uses to determine a patient's ability to pay for health care services, and to verify financial information submitted by the patient;
- The procedures used to inform the public about charity care available at that hospital; and
- What Hill-Burton obligations (see definition, page 15) are required of the hospital, when the obligations will be satisfied, and the dollar amount still under obligation.

BHI maintains a file of uncompensated health care data submitted by Wisconsin hospitals for public use. Appendix 5 contains a copy of the *FY 1999 Hospital Uncompensated Health Care Plan* and the *FY 1999 Hospital Fiscal Survey*. By reviewing the plan and survey, readers can see the scope of uncompensated health care data that is collected. Persons interested in obtaining more information should contact BHI regarding the availability and cost of specific data requests or copies of hospitals' uncompensated health care plans or fiscal surveys.

What is Uncompensated Health Care?

The hospital community has traditionally used the term *uncompensated health care* to encompass two components: charity care (also known as community care or indigent care) and bad debt. In theory, each component of uncompensated health care plays a distinct and separate role. Charity care is care for which a hospital does not charge because it has been determined that the patient cannot afford to pay. Bad debt, however, comes from care for which payment is expected, but the hospital is unable to collect.

Historically, separating charity care from bad debt has been complex because of the way different hospitals defined and reported these components for accounting purposes. For example, the charges one hospital wrote off as bad debt, another hospital called charity care. Some hospitals did not clearly distinguish between charity care and bad

debt in their accounting procedures.

Nevertheless, the distinction between charity care and bad debt is important. Charity services are an important indicator of a hospital's fulfillment of its charitable obligations. The amount of bad debt a hospital incurs, however, directly influences the amount of charity care that remains available.

Effective July 1990, BHI adopted new American Institute of Certified Public Accountants (AICPA) guidelines that require hospitals to report charity care as a deduction from revenue, and to treat bad debt as an expense. Although hospitals retain flexibility in setting their own guidelines for distinguishing charity care from bad debt, these changes have resulted in more accurate and consistent reporting of the components of uncompensated health care over time.

Measuring Hospitals' Contributions to Their Communities: A Complex Issue

Assessing hospitals' charitable contributions to their communities is difficult. Even when charity care and bad debt are clearly separated, measuring what a hospital gives back to the community, or directly comparing one hospital's contribution to another's, remains a perplexing problem. One reason is that hospitals support their communities through other free or low-cost services, which are not easily quantifiable and which cannot be included in uncompensated health care totals. These services may include blood pressure tests, cholesterol screening, health education programs, and support groups for people with illnesses or

other conditions. These additional services are referred to as "community benefits."

The level of charity care for a particular hospital may reflect a charitable mission of the hospital, or may reflect the socioeconomic conditions of the patients and the service area of the hospital. A low level of charity care does not necessarily mean a lack of commitment to serve the community.

Because of the difficulty in reporting charity care, there are no concrete standards regarding the "appropriate" amount of uncompensated health care that a hospital should provide. Many

of the circumstances that determine how much uncompensated health care a hospital actually delivers are beyond its control.

There is a limit to the amount of uncompensated health care that a hospital can provide if it is to remain a financially healthy institution. Ultimately, a facility will face operating losses if enough charges are uncompensated, whether they are attributed to bad debt expense or to charity care. Sometimes a hospital can recover uncompensated health care by shifting costs to other payers, by subsidizing uncompensated charges with nonoperating revenue (e.g., from parking lots, gift shops,

endowments), or by increasing prices for hospital services.

The intention of this report is not to evaluate a hospital's provision of uncompensated health care. The intention of this report is, however, to highlight trends in uncompensated health care, to stimulate discussion about how these services affect hospital finances, and to make this information available for public use.

County General Relief

Effective January 1, 1996, each county now determines the health care services it will cover, who is eligible to receive those services, and how the services will be funded. As a result, 49 of Wisconsin's 72 counties make general relief payments to hospitals.

Many counties cover only selected medical services, and limit payments for medical services to various classes of recipients, such as the disabled. Counties are not required to offer a medical services component. However, if counties provide cash benefits, they must offer the medical services component.

Appendix 4 lists the Wisconsin hospitals that had gross county general relief revenue in 1999 in excess of \$500,000 or one percent of the hospitals' total gross patient revenue. The dollar amount of gross revenue received from general relief, the proportion of total gross patient revenue that general relief represents, and the average reimbursement rate are listed for each facility.

Variation in average reimbursement rates can result from inconsistent reconciliation of payments to charges by pay source. This is more

common for hospitals that receive a relatively small amount of total revenue from this payment source.

For an analysis of uncompensated care changes occurring in Milwaukee County due to a 1995 proposal to end state subsidies for county general assistance programs and the resulting Doyne-Froedtert merger, see the following report: Bovbjerg, Randall R., Marsteller, Jill A., and Frank C. Ullman, "Health Care for the Poor and Uninsured after a Public Hospital's Closure or Conversion" (Washington, DC: The Urban Institute/ANF, OP-39).

Uncompensated Health Care Provided In Fiscal Year 1999

This report includes data from 123 general medical-surgical (GMS) and 6 specialty (psychiatric, alcohol and other drug, rehabilitation) hospitals that were required to submit uncompensated health care information to BHI under section 153.20(2), Wisconsin Statutes (see Table 1).

Two of these facilities were owned by a county, 35 by a religious institution, 88 by a not-for-profit institution, and 4 by a for-profit corporation.

Table 1. Type of ownership, Wisconsin hospitals, FY 1999

	Number of Hospitals	County	Religious	Other Not- for-Profit	For-Profit Corporation
ALL HOSPITALS	129	2	35	88	4
GMS	123	2	32	86	3
PSYCH	3	0	1	2	0
AODA	1	0	1	0	0
REHAB	2	0	1	0	1

Source: 1999 Annual Survey of Hospitals, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services.

Table 2. Summary of uncompensated health care dollars, Wisconsin hospitals, FY 1997, 1998, and 1999

	Number of Hospitals	Charity Care	Bad Debt	Total Uncompensated Health Care
FY 1997				
ALL HOSPITALS	126	\$98,534,041	\$140,398,192	\$238,932,233
GMS hospitals	120	96,828,852	138,627,892	235,456,744
Specialty facilities	6	1,705,189	1,770,300	3,475,489
FY 1998				
ALL HOSPITALS	129	\$102,796,131	\$154,474,535	\$257,270,666
GMS hospitals	121	101,244,617	151,236,176	252,480,793
Specialty facilities	8	1,551,514	3,238,359	4,789,873
FY 1999				
ALL HOSPITALS	129	\$116,798,329	\$184,215,009	\$301,013,338
GMS hospitals	123	115,728,208	182,325,178	298,053,386
Specialty facilities	6	1,070,121	1,889,831	2,959,952

Source: FY 1997, 1998, and 1999 Hospital Fiscal Survey and FY 1997, 1998 and 1999 Hospital Uncompensated Health Care Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Uncompensated health care at Wisconsin hospitals grew from \$238.9 million in FY 1997, to \$257.3 million in FY 1998, to \$301 million in FY 1999 (see Table 2). During this period, uncompensated health care at GMS hospitals increased each year. Uncompensated health care at specialty hospitals increased from FY 1997 to FY 1998 but decreased in FY 1999.

A large share of the state's charity care comes from relatively few hospitals. Nineteen large urban hospitals each reported

\$2 million or more, and combined, provided \$78.1 million in charity care (approximately 67 percent of the charity care provided by all reporting hospitals) in FY 1999 (Table 3).

The amount of charity care individual hospitals provided ranged from \$0 to \$10.5 million. The wide variation in the amount of charity care that hospitals dispense is due to differences in size, types of services provided, provisions for charity care in their mission statements, and the characteristics of surrounding communities.

Table 3. Wisconsin hospitals that reported more than \$2 million of charity care, FY 1999

Hospital	City	County	Charity Care
St. Luke's Medical Center	Milwaukee	Milwaukee	\$10,508,357
Univ. of Wis. Hospital and Clinics Authority	Madison	Dane	7,817,699
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	7,343,428
St. Joseph's Hospital	Milwaukee	Milwaukee	4,929,534
Saint Joseph's Hospital	Marshfield	Wood	4,902,830
Mercy Health Systems Corporation	Janesville	Rock	3,926,985
St. Vincent Hospital	Green Bay	Brown	3,917,234
St. Michael Hospital	Milwaukee	Milwaukee	3,521,836
St. Marys Hospital Medical Center	Madison	Dane	3,504,573
St. Mary's Hospital-Milwaukee	Milwaukee	Milwaukee	3,384,441
Beloit Memorial Hospital, Inc.	Beloit	Rock	3,292,203
St. Francis Hospital	Milwaukee	Milwaukee	3,278,563
Sinai Samaritan Medical Center	Milwaukee	Milwaukee	3,233,511
Saint Mary's Medical Center	Racine	Racine	3,056,659
Waukesha Memorial Hospital, Inc.	Waukesha	Waukesha	2,785,246
Wausau Hospital	Wausau	Marathon	2,476,028
Kenosha Hospital and Medical Center	Kenosha	Kenosha	2,098,364
Sheboygan Memorial/Valley View Medical Ctr	Sheboygan	Sheboygan	2,048,601
Columbia Hospital, Inc.	Milwaukee	Milwaukee	2,029,641
Total			\$78,055,733

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Twenty-eight hospitals had bad debt charges greater than \$2 million (see Table 4, next page). Together, these hospitals incurred \$122 million in bad debt, or 66.2 percent of the \$184.2 million in bad debt incurred by all Wisconsin hospitals in FY 1999.

Individual hospitals reported bad debt ranging from \$0 to \$16.1 million. This range may reflect differences in how aggressively hospitals pursued payment, as well as socioeconomic conditions in each hospital's service area.

Forty-one hospitals, generally urban facilities, each had more than \$2 million of total uncompensated health care. These hospitals provided over \$243 million, or 80.7 percent, of all the uncompensated health care provided by Wisconsin hospitals.

Uncompensated Health Care as a Percentage of Patient Revenue

Another way to measure how much uncompensated health care a hospital provides is to express it as a percentage of a hospital's total gross patient revenue (charges), rather than a dollar amount. This allows better comparisons between hospitals of different sizes.

The portion of total gross patient revenue that Wisconsin hospitals provided as uncompensated health care in 1999 varied greatly, from 0.0 percent to 8.6 percent. The average for all reporting hospitals was 3.0 percent (2.9% in FY 1998). GMS hospitals averaged 3.0 percent (2.9% in FY 1998), and specialty facilities averaged 3.2 percent (3.9% in FY 1998).

Charity care for all reporting hospitals averaged 1.1 percent of gross patient revenue, ranging from 0.0 to 4.3 percent. The average for both GMS hospitals and specialty facilities was 1.1 percent.

The three hospitals providing the most charity care as a percentage of gross patient revenue were:

- Lakeview NeuroRehab Center Midwest - Waterford (REHAB), at 4.3 percent
- Beloit Memorial Hospital, Inc. - Beloit (GMS), at 3.7 percent
- Victory Medical Center - Stanley (GMS), at 3.6 percent.

Three hospitals provided no charity care in FY 1999:

- Vencor Hospital - Milwaukee - Greenfield (GMS)
- Select Specialty Hospital – West Allis (GMS)
- Indianhead Medical Center Shell Lake, Inc. - Shell Lake (GMS).

Table 4. Wisconsin hospitals that reported more than \$2 million of bad debt, FY 1999

Hospital	City	County	Bad Debt
Sinai Samaritan Medical Center	Milwaukee	Milwaukee	\$16,099,695
St. Luke's Medical Center	Milwaukee	Milwaukee	13,636,285
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	9,936,000
St. Joseph's Hospital	Milwaukee	Milwaukee	8,430,745
Univ. of Wis. Hospital and Clinics Authority	Madison	Dane	5,496,622
Saint Mary's Medical Center	Racine	Racine	4,742,293
St. Mary's Hospital-Milwaukee	Milwaukee	Milwaukee	4,736,480
Mercy Health Systems Corporation	Janesville	Rock	4,601,785
Meriter Hospital, Inc.	Madison	Dane	3,527,907
St. Luke's Memorial Hospital	Racine	Racine	3,498,105
Gunderson Lutheran Medical Center, Inc.	La Crosse	La Crosse	3,451,517
St. Michael Hospital	Milwaukee	Milwaukee	3,367,408
Lakeland Medical Center	Elkhorn	Walworth	3,198,000
St Mary's Hospital Medical Center	Madison	Dane	3,004,527
St. Catherine's Hospital, Inc.	Kenosha	Kenosha	2,926,976
Franciscan Skemp Healthcare – La Crosse	La Crosse	La Crosse	2,923,864
Kenosha Hospital and Medical Center	Kenosha	Kenosha	2,809,707
St. Francis Hospital	Milwaukee	Milwaukee	2,785,739
West Allis Memorial Hospital	West Allis	Milwaukee	2,509,855
Mercy Medical Center of Oshkosh	Oshkosh	Winnebago	2,460,807
Holy Family Memorial Medical Center	Manitowoc	Manitowoc	2,447,036
Memorial Hospital Corporation of Burlington	Burlington	Racine	2,362,923
Waukesha Memorial Hospital, Inc.	Waukesha	Waukesha	2,341,425
Sacred Heart -Saint Mary's Hospitals, Inc.	Rhineland	Oneida	2,338,152
Children's Hospital of Wisconsin	Milwaukee	Milwaukee	2,169,067
Columbia Hospital, Inc.	Milwaukee	Milwaukee	2,158,927
Luther Hospital	Eau Claire	Eau Claire	2,035,603
Saint Michael's Hospital	Stevens Point	Portage	2,012,525
Total			\$122,009,975

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

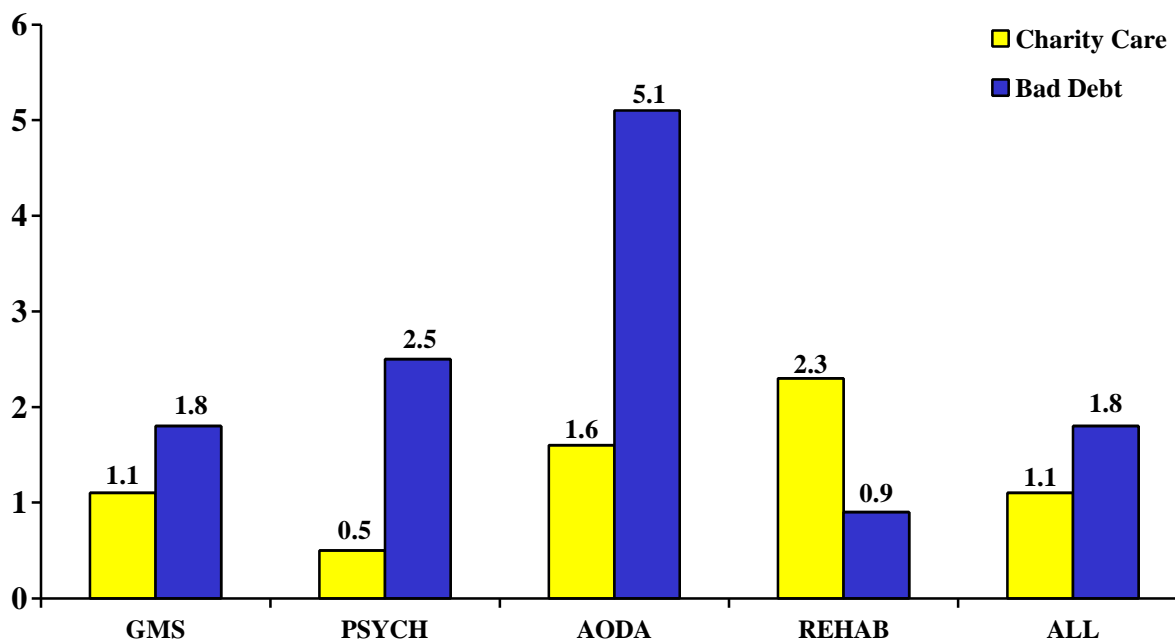
Bad debt averaged 1.8 percent of gross patient revenue, ranging from 0.0 percent to 6.8 percent. The average was 1.8 percent at GMS hospitals and 2.0 percent at specialty hospitals.

The three hospitals generating the most bad debt as a percentage of gross patient revenue were:

- Memorial Hospital, Inc. – Neillsville (GMS), at 6.8 percent
- St. Luke's Memorial Hospital – Racine (GMS), at 5.4 percent
- Libertas – Green Bay (AODA), at 5.1 percent.

Appendix 1 lists each hospital's charity care, bad debt, and total uncompensated health care charges as dollar amounts, and as percentages of total gross patient revenue. Figure 1 shows charity care and bad debt as percentages of total gross patient revenue by hospital type.

Figure 1. Charity care and bad debt as a percentage of total gross patient revenue, by hospital type, Wisconsin hospitals, FY 1999



Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Uncompensated Health Care as a Percentage of Nongovernment Revenue

Uncompensated health care does not include care provided to patients for which a public program (e.g., Medicare, Medical Assistance, General Relief) pays any of the charges for the care. Another way to measure how much uncompensated health care a hospital provides is to express it as a percentage of total gross nongovernment patient revenue.

Measured this way, hospitals' FY 1999 total uncompensated health care ranged from 0.0 to 30.4 percent. The average for all Wisconsin hospitals was 6.0 percent (6.1% in FY 1998). GMS hospitals averaged 6.0 percent (6.0% in FY 1998), while specialty facilities averaged 5.2 percent (7.8% in FY 1998).

The average charity care for all reporting hospitals and for GMS hospitals was 2.3 percent of nongovernment patient revenue; the average was 1.9 percent at specialty facilities. Bad debt averaged 3.7 percent across all reporting hospitals and at GMS hospitals, and 3.3 percent at specialty facilities.

The three hospitals providing the most charity care as a percentage of nongovernment patient revenue were:

- Victory Medical Center – Stanley (GMS), at 10.7 percent.
- Lakeview NeuroRehab Center Midwest - Waterford (REHAB), at 9.6 percent
- Hayward Area Memorial Hospital – Hayward (GMS), at 8.8 percent.

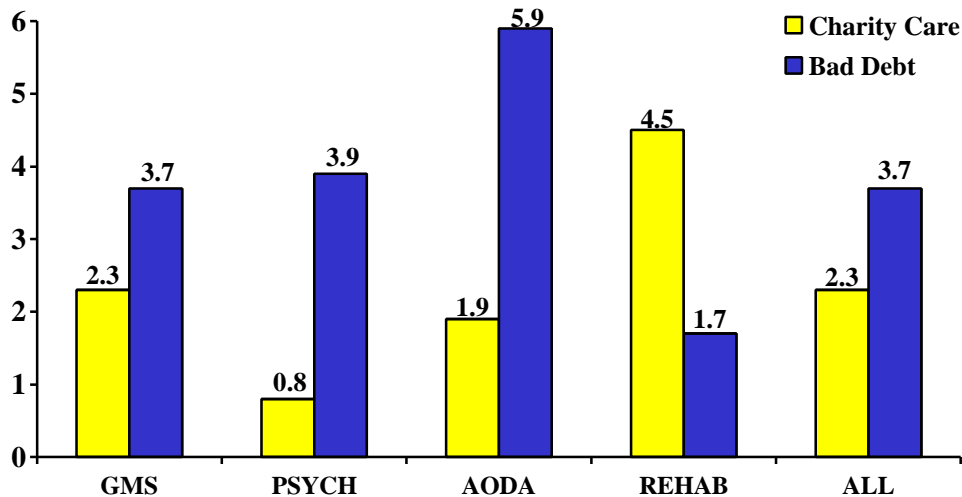
The three hospitals generating the most bad debt as a percentage of nongovernment patient revenue were:

- Memorial Hospital, Inc. – Neillsville (GMS), at 24.1 percent
- Sinai Samaritan Medical Center - Milwaukee (GMS), at 16.1 percent
- St. Mary's Hospital of Superior – Superior (GMS), at 12.5 percent.

Appendix 2 lists each hospital's charity care, bad debt, and total uncompensated health care charges as dollar amounts and as percentages of its total gross nongovernment patient revenue. Figure 2 shows charity care and bad debt as percentages of total gross nongovernment patient revenue for each hospital type.

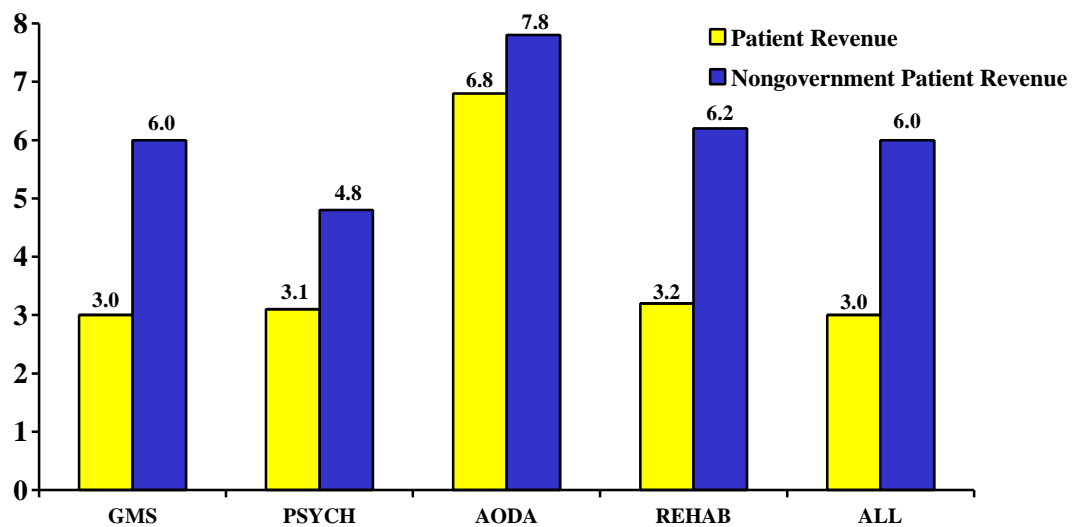
Whether measured against total gross patient revenue or total gross nongovernment patient revenue, AODA facilities had a higher overall percentage of uncompensated health care than GMS, psych, and rehab facilities (see Figure 3). GMS hospitals provided the least uncompensated health care as a percentage of total gross patient revenue. Psych facilities provided the least uncompensated health care as a percentage of total gross nongovernment patient revenue.

Figure 2. Charity care and bad debt as a percentage of total gross nongovernment patient revenue, by hospital type, Wisconsin hospitals, FY 1999



Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Figure 3. Total uncompensated health care as a percentage of total gross patient revenue and total gross nongovernment patient revenue, by hospital type, Wisconsin hospitals, FY 1999



Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Uncompensated Health Care Projections for Fiscal Year 2000

In accordance with state statute, hospitals submitted anticipated total charges for uncompensated health care for the next fiscal year (FY 2000). Overall, hospitals projected that uncompensated health care would increase 3.5 percent, or \$10.5 million, over FY 1999 (see Table 5). GMS facilities projected an increase of 3.6 percent, or \$10.8 million; specialty facilities projected a decrease of 8.2 percent, or \$242,289.

Most hospitals projected increases in both charity care and bad debt for FY 2000, citing price increases, increased deductibles in patients' insurance, and economic conditions as causes.

Hospitals expected the average amount of charity care to increase by 8.7 percent, or \$10.2 million in FY 2000, while bad debt was only expected to increase 0.2 percent, or \$385,259 (see Table 6).

Table 5. Summary data of actual and projected charges for uncompensated health care, Wisconsin hospitals, FY 1999 and 2000

	Number of Hospitals	Actual FY 1999 Uncompensated Care Charges	Projected FY 2000 Uncompensated Care Charges
ALL HOSPITALS	129	\$301,013,338	\$311,556,056
GMS hospitals	123	298,053,386	308,838,393
Specialty facilities	6	2,959,952	2,717,663

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Table 6. Actual and projected charges for bad debt and charity care, Wisconsin hospitals, FY 1999 and 2000

	Number of Hospitals	Actual FY 1999 Charity Care	Projected FY 2000 Charity Care	Actual FY 1999 Bad Debt	Projected FY 2000 Bad Debt
ALL HOSPITALS	129	\$116,798,329	\$126,955,788	\$184,215,009	\$184,600,268
GMS hospitals	123	115,728,208	126,247,540	182,325,178	182,590,853
Specialty facilities	6	1,070,121	708,248	1,889,831	2,009,415

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Hospitals also reported the number of patients who received uncompensated health care services in FY 1999, as well as the number of patients projected to receive uncompensated health care in FY 2000. Hospitals must report using *individual patient visit ledgers*. A new ledger is created for each individual patient registration/visit. One patient visit ledger can apply to each of the following:

- 1) an entire inpatient stay;
- 2) all services rendered to an outpatient on a calendar day;
- 3) an ambulance run pertaining to the transfer of a Medicare inpatient to another facility, or the transport of a Medicare patient to the reporting facility for urgent, emergent or inpatient services;
- 4) monthly durable medical equipment rentals; or
- 5) An entire swing bed stay.

Before FY 1993, hospitals did not track patient visits *per se* but tracked patients/accounts instead. Depending on a hospital's method of counting, a patient who entered the hospital more than once during the course of a year could be counted as having either one or several accounts; or several patients (e.g., a family) could be listed as one account. Counting patients based on the patient ledger method was implemented so that reporting would be more uniform and comparable.

In FY 1999, Wisconsin hospitals reported providing uncompensated health care services to 731,440 patients (see Table 7), up from 701,057 patients in FY 1998. Hospitals projected a 6.5 percent increase, to 779,067 patients, in FY 2000.

Refer to Appendix 3 for a complete listing of each hospital's actual FY 1999 and projected FY 2000 patient figures.

Table 7. Summary data of actual and projected number of patients receiving uncompensated health care, Wisconsin hospitals, FY 1999 and 2000

	Number of Hospitals	Actual FY 1999 Number of Patients	Projected FY 2000 Number of Patients
ALL HOSPITALS	129	731,440	779,067
GMS hospitals	123	728,830	776,288
Specialty facilities	6	2,610	2,779

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Projecting Uncompensated Health Care

Along with their FY 2000 projections for uncompensated health care charges and patients, hospitals supplied the rationale they used to make their projections. Most hospitals stated that their projections were based upon an analysis performed during their FY 1999 budget process. These analyses usually took into account the following factors:

- A hospital's historical fiscal year and its most recent year-to-date total number of patients and patient charges;
- Planned price changes;
- Projected volume changes;
- Known usage factors (including the area's economy and demographics);
- Required Hill-Burton program compliance levels;
- Bad debt projections, based upon likely increases in insurance deductibles and co-payments;
- Hospital budget constraints; and
- A hospital's mission statement to support the community.

Verifying Need for Charity Care

Many hospitals stated in their uncompensated health care plans that part of their mission was to serve the poor and underserved. These hospitals usually restricted their uncompensated health care programs to individuals unable to access programs such as Medical Assistance or General Relief, those unable to pay for medical obligations, or those with limited financial resources. Often, hospitals' plans included an economic and statistical profile of the individuals in their service area who would be eligible for uncompensated health care services.

These individuals generally included the recently unemployed; those employed but without employer-provided health insurance; those whose health insurance requires significant deductibles or co-payments; single parents; those recently or currently experiencing a divorce; transients or those without a permanent address; students, as well as their spouses and dependents; retirees not yet eligible for Medicare; and the elderly who have

limited or no Medicare supplemental insurance coverage.

Nearly every hospital had a procedure to determine and verify the income information supplied by persons applying for uncompensated health care services. All hospitals acknowledged that during both the initial and the final determination, the hospital policy would be consistently and equitably applied and that no patient would be denied uncompensated health care based upon race, creed, color, sex, national origin, sexual orientation, disability, age, or source of income.

The following is a summary of the steps that hospitals generally use to determine eligibility or verify applicant information:

- 1) Hospital identifies any uninsured, underinsured, or self-pay patients.
- 2) Patient completes application/determination of eligibility form.
- 3) Patient completes financial statement that includes income, assets, and liabilities.

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- Patient supplies documentation of resources (e.g., W-2 pay stubs, tax forms) and outstanding obligations (e.g., bank statements, loan documents).
 - 4) Hospital considers federal poverty guidelines and family size.
 - 5) Hospital verifies third-party coverage, if indicated.
 - 6) Designated hospital staff person interviews patient to assess if the patient: has the ability to pay in full, has the ability to pay reasonable monthly installments, or qualifies for General Relief (based on state statutes).
 - 7) Hospital attempts to secure federal, state, or local funding, if appropriate.
 - 8) After the hospital makes an initial determination of insufficient funds, income, and health care benefits, the claim becomes eligible for final review, often by a committee comprised of administrative, business office, social services, and nursing staff. Occasionally, hospital board members serve on these committees.

Hill-Burton Program: Who Still Has an Obligation?

Between 1946 and 1974, a number of Wisconsin hospitals participated in the Hill-Burton program, which provided federal funds to assist in the construction or renovation of public or non-profit hospital facilities. In return for funding, the hospitals agreed to provide a reasonable amount of care without charge or at reduced rates to patients who could not afford health care.

Eleven hospitals still had Hill-Burton obligations at the close of their 1999 fiscal year, according to their uncompensated health care plans (one less than in 1998). Table 9 contains a list of these hospitals.

Hospitals with Hill-Burton obligations must follow federal procedures to determine patient eligibility. Hospitals determine eligibility by comparing the patient's family income to the current federal poverty guidelines. The federal government defines family income as total income from all sources before taxes or deductions.

Hospitals with Hill-Burton obligations must publish a notice of the availability of uncompensated health care at their facility 60 days before the beginning of each fiscal year. Facilities must also post signs publicizing their uncompensated health care programs. It is also the hospitals' responsibility to update and make available to the public individual notices of the availability of uncompensated health care.

These notices are generally distributed to each patient upon admission. A patient applying for uncompensated health care can usually obtain an application at the hospital's business office. The patient then submits the application to a designated hospital staff person who will determine eligibility. The hospital must determine eligibility either within two working days following a pre-service request, or by the end of the first full billing cycle following a post-service request. The hospital must then verify the applicant's income and ineligibility to receive third-party assistance before a final determination can be made.

A hospital cannot bill an applicant who qualifies for the Hill-Burton uncompensated health care program. Instead, approved Hill-Burton bills are submitted to the appropriate hospital fiscal staff person for write-off. Each year a hospital's uncompensated health care allocation is used on a first come, first serve basis. Every hospital participating in the program keeps a Hill-Burton log containing the names of the patients served, dates of service, and the amount applied to the program for each fiscal year.

When a hospital has met its "*fiscal obligation*" under this program, the federal government still requires the hospital to fulfill its "*community services obligation*." This obligation does not have a time limit and remains in effect as long as the present facility exists. In general, this community service obligation prevents a participating hospital from discriminating in the provision of services to patients.

Table 9. Wisconsin hospitals with outstanding Hill-Burton obligations, FY 1999

Eagle River Memorial Hospital, Inc., Eagle River	Mercy Health System Corporation, Janesville
Memorial Community Hospital, Edgerton	Sheboygan Memorial/Valley View Medical Center, Sheboygan
Adams County Memorial Hospital, Friendship	Spooner Health Systems, Spooner
Burnett Medical Center, Inc., Grantsburg	Watertown Memorial Hospital, Watertown
Hayward Area Memorial Hospital, Hayward	Tri-County Memorial Hospital, Inc., Whitehall
St. Joseph's Community Health Services, Inc., Hillsboro	

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Notifying the Public Regarding Charity Care Availability

Nearly all hospitals reported having procedures to inform the public about the availability of charity care at their facilities. In general, hospitals provide information and applications for charity care at the time of registration, in their emergency rooms and in their fiscal services office. These applications may also be included in a patient's admission packet or with itemized bills that are mailed to a patient after discharge from the hospital.

Many hospitals publish brochures or pamphlets describing the availability of

charity care and identifying the criteria for qualification. Some hospitals offer individual counseling at the time of pre-admission or during the collection process. Signs may be posted in English or other languages, explaining available charity care services. These are usually located in the admitting and emergency entrance areas of the hospital. Hospitals also publish annual notices in local or area newspapers describing charity care programs.

Most public information procedures used by hospitals also fulfill requirements of the

Hill-Burton program. Many hospitals no longer subject to Hill-Burton requirements still follow the procedures established under that program to inform the public about charity care available at their hospital.

GLOSSARY

Abbreviations used in this report:

AODA - Alcohol and other drug abuse

BHI - Bureau of Health Information

FY - Fiscal year

GMS - General medical-surgical

PSYCH - Psychiatric

REHAB - Rehabilitation

Bad debt - claims arising from rendering patient care services that the hospital, using a sound credit and collection policy, determines are not collectible, but does not include charity care [*s. HFS 120.03 (2), Wis. Adm. Code*].

Charity care - health care a hospital provides to a patient who, after an investigation of the circumstances surrounding the patient's ability to pay, including nonqualification for a public program, is determined by the hospital to be unable to pay all or a portion of the hospital's normal billed charges. Charity care does not include any of the following:

- Care provided to patients for which a public program or public or private grant funds pay for any of the charges for the care;
- Contractual adjustments in the provision of health care services below normal billed charges;
- Differences between a hospital's charges and payments received for health care services provided to the hospital's employees, to public employees or to prisoners;
- Hospital charges associated with health care services for which a hospital reduces normal billed charges as a courtesy; or
- Bad debts [*s. HFS 120.03 (4), Wis. Adm. Code*].

General medical-surgical (GMS) hospital - a hospital that provides diagnostic and therapeutic services to patients for a variety of medical conditions, both surgical and nonsurgical, where the average length of stay for 50 percent or more of the patients is less than 30 days.

Gross patient revenue - the total charges generated by hospitals to patients for services provided.

Individual patient visit ledger - a ledger created for each individual patient registration/visit. One patient visit ledger could apply to each of the following: (1) an entire inpatient stay; (2) all services rendered to an outpatient on a calendar day; (3) an ambulance run pertaining to the transfer of a Medicare inpatient to another facility, or the transport of a Medicare patient to a facility for urgent, emergent or inpatient services; (4) monthly durable medical equipment rentals; or (5) an entire swing bed stay.

Specialty hospital - a hospital that provides services to patients with specified medical conditions or for special categories of patients. In Wisconsin this includes psychiatric, AODA, and rehabilitation hospitals, and state-operated mental health facilities.

Uncompensated health care services - charity care and bad debts [*s. HFS 120.03 (35), Wis. Adm. Code*].

APPENDIX 1

Charity Care, Bad Debt, and Total
Uncompensated Health Care as a
Percentage of Total Gross Patient
Revenue

FY 1999

**Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue,
Wisconsin Hospitals, FY 1999**

Name	City	Type	% Total			% Total			Uncompensated Health Care	% Total	
			Charity Care	Patient Revenue	Bad Debt	Patient Revenue	Revenue	Revenue		Patient Revenue	Patient Revenue
Memorial Hospital, Inc.	Neillsville	GMS	\$188,634	1.8	\$715,544	6.8	\$904,178	8.6			
Eagle River Memorial Hospital, Inc.	Eagle River	GMS	\$311,964	3.2	\$389,818	4.0	\$701,782	7.1			
Hayward Area Memorial Hospital	Hayward	GMS	\$344,232	3.1	\$416,753	3.7	\$760,985	6.8			
Libertas	Green Bay	AODA	\$23,720	1.6	\$74,634	5.1	\$98,354	6.8			
Lakeland Medical Center, Inc.	Elkhorn	GMS	\$1,250,855	1.9	\$3,198,000	4.8	\$4,448,855	6.7			
Lakeview NeuroRehab Center Midwest	Waterford	REHAB	\$543,685	4.3	\$256,592	2.0	\$800,277	6.4			
St. Luke's Memorial Hospital	Racine	GMS	\$540,952	0.8	\$3,498,105	5.4	\$4,039,057	6.3			
Sinai Samaritan Medical Center	Milwaukee	GMS	\$3,233,511	1.0	\$16,099,695	5.0	\$19,333,206	6.0			
St. Mary's Hospital of Superior	Superior	GMS	\$211,873	1.3	\$752,169	4.5	\$964,042	5.8			
Sacred Heart-Saint Mary's Hospitals, Inc	Rhineland	GMS	\$1,288,755	2.0	\$2,338,152	3.6	\$3,626,907	5.6			
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	\$127,327	1.6	\$297,251	3.8	\$424,578	5.4			
Good Samaritan Health Center	Merrill	GMS	\$521,720	2.9	\$417,610	2.3	\$939,330	5.3			
Victory Medical Center	Stanley	GMS	\$385,374	3.6	\$174,281	1.6	\$559,655	5.2			
Community Memorial Hospital	Oconto Falls	GMS	\$90,442	0.7	\$560,953	4.4	\$651,395	5.1			
Burnett Medical Center, Inc.	Grantsburg	GMS	\$115,218	1.4	\$283,957	3.6	\$399,175	5.0			
Tomah Memorial Hospital, Inc.	Tomah	GMS	\$85,859	0.6	\$685,018	4.4	\$770,877	4.9			
Franciscan Skemp Healthcare-Sparta	Sparta	GMS	\$177,008	2.0	\$236,328	2.7	\$413,336	4.7			
Rusk Co. Memorial Hospital & Nsg. Home	Ladysmith	GMS	\$93,731	0.8	\$482,407	3.9	\$576,138	4.7			
Memorial Hospital Corp. of Burlington	Burlington	GMS	\$787,841	1.2	\$2,362,923	3.5	\$3,150,764	4.6			
Oconto Memorial Hospital, Inc.	Oconto	GMS	\$7,995	0.2	\$178,586	4.4	\$186,581	4.6			
St. Catherine's Hospital, Inc.	Kenosha	GMS	\$889,608	1.1	\$2,926,976	3.5	\$3,816,584	4.6			
Saint Mary's Medical Center	Racine	GMS	\$3,056,659	1.7	\$4,742,293	2.7	\$7,798,952	4.5			
Beloit Memorial Hospital, Inc.	Beloit	GMS	\$3,292,203	3.7	\$563,287	0.6	\$3,855,490	4.4			
Prairie du Chien Memorial Hospital	Prairie du Chien	GMS	\$241,642	1.4	\$521,787	3.0	\$763,429	4.4			
Aurora Medical Center - Kenosha	Kenosha	GMS	\$122,902	0.3	\$1,788,000	4.0	\$1,910,902	4.3			
Langlade Memorial Hospital	Antigo	GMS	\$382,420	1.3	\$825,987	2.9	\$1,208,407	4.2			
Spooner Health System	Spooner	GMS	\$93,124	1.0	\$280,931	3.1	\$374,055	4.1			
Aurora Medical Center of Manitowoc County, Inc.	Two Rivers	GMS	\$242,555	1.0	\$721,850	3.1	\$964,405	4.1			
Shawano Medical Center	Shawano	GMS	\$213,150	0.9	\$778,642	3.2	\$991,792	4.0			
Rogers Memorial Hospital	Oconomowoc	PSYCH	\$34,051	0.1	\$903,000	3.9	\$937,051	4.0			
St. Joseph's Hospital	Chippewa Falls	GMS	\$397,094	1.1	\$1,050,877	2.8	\$1,447,971	3.8			
Black River Memorial Hospital	Black River Falls	GMS	\$107,037	0.8	\$375,109	3.0	\$482,146	3.8			
St. Joseph's Hospital	Milwaukee	GMS	\$4,929,534	1.4	\$8,430,745	2.4	\$13,360,279	3.8			
St. Michael Hospital	Milwaukee	GMS	\$3,521,836	1.9	\$3,367,408	1.8	\$6,889,244	3.8			
Sheboygan Memorial/Valley View Med. Ctr.	Sheboygan	GMS	\$2,048,601	2.4	\$1,148,736	1.4	\$3,197,337	3.8			
Hess Memorial Hospital	Mauston	GMS	\$594,666	1.7	\$675,249	2.0	\$1,269,915	3.7			
Franciscan Skemp Healthcare-La Crosse	La Crosse	GMS	\$937,949	0.9	\$2,923,864	2.8	\$3,861,813	3.7			

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

**Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue,
Wisconsin Hospitals, FY 1999**

Name	City	Type	% Total			% Total			Uncompensated Health Care	Total	% Total Patient Revenue
			Charity Care	Patient Revenue	Bad Debt	Patient Revenue	Revenue	Revenue			
Osceola Medical Center	Osceola	GMS	\$1,270	0.0	\$197,145	2.7	\$198,415	2.7			
Myrtle Werth Hospital-Mayo Health System	Menomonie	GMS	\$225,191	1.1	\$338,183	1.6	\$563,374	2.7			
Bay Area Medical Center	Marinette	GMS	\$1,217,896	1.8	\$572,632	0.8	\$1,790,528	2.7			
St. Luke's Medical Center	Milwaukee	GMS	\$10,508,357	1.2	\$13,636,285	1.5	\$24,144,642	2.6			
Holy Family Hospital	New Richmond	GMS	\$94,000	0.7	\$260,000	1.9	\$354,000	2.6			
Saint Joseph's Hospital	Marshfield	GMS	\$4,902,830	2.1	\$1,308,683	0.5	\$6,211,513	2.6			
Amery Regional Medical Center	Amery	GMS	\$82,299	0.4	\$444,760	2.2	\$527,059	2.6			
Hartford Memorial Hospital	Hartford	GMS	\$243,160	0.6	\$750,120	2.0	\$993,280	2.6			
Wausau Hospital	Wausau	GMS	\$2,476,028	1.5	\$1,700,481	1.0	\$4,176,509	2.5			
St. Francis Hospital	Milwaukee	GMS	\$3,278,563	1.3	\$2,785,739	1.1	\$6,064,302	2.5			
St. Nicholas Hospital	Sheboygan	GMS	\$254,598	0.5	\$1,009,138	2.0	\$1,263,736	2.5			
Divine Savior Hospital & Nsg. Home, Inc.	Portage	GMS	\$198,180	0.6	\$591,733	1.9	\$789,913	2.5			
Theda Clark Medical Center	Neenah	GMS	\$1,041,718	0.9	\$1,832,204	1.6	\$2,873,922	2.5			
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	\$236,792	0.6	\$777,846	1.8	\$1,014,638	2.4			
Flambeau Hospital, Inc.	Park Falls	GMS	\$88,642	0.6	\$276,702	1.8	\$365,344	2.4			
Meriter Hospital, Inc.	Madison	GMS	\$1,683,000	0.8	\$3,527,907	1.6	\$5,210,907	2.3			
Luther Hospital	Eau Claire	GMS	\$1,178,760	0.9	\$2,035,603	1.5	\$3,214,363	2.3			
Ripon Medical Center	Ripon	GMS	\$118,858	0.7	\$249,142	1.6	\$368,000	2.3			
St. Elizabeth Hospital	Appleton	GMS	\$659,618	0.6	\$1,774,060	1.6	\$2,433,678	2.2			
Mercy Medical Center of Oshkosh	Oshkosh	GMS	\$624,550	0.4	\$2,460,807	1.8	\$3,085,357	2.2			
Milwaukee Psychiatric Hospital	Wauwatosa	PSYCH	\$142,062	0.5	\$429,131	1.6	\$571,193	2.1			
Agnesian HealthCare, Inc.	Fond du Lac	GMS	\$1,468,220	1.0	\$1,575,662	1.1	\$3,043,882	2.1			
Memorial Hospital of Iowa Co., Inc.	Dodgeville	GMS	\$118,890	0.6	\$302,060	1.5	\$420,950	2.1			
Reedsburg Area Medical Center	Reedsburg	GMS	\$214,415	0.8	\$348,508	1.3	\$562,923	2.0			
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	\$46,054	0.5	\$130,179	1.5	\$176,233	2.0			
Fort Atkinson Memorial Health Services	Fort Atkinson	GMS	\$202,527	0.3	\$1,006,900	1.7	\$1,209,427	2.0			
St. Joseph's Community Hospital	West Bend	GMS	\$408,363	0.9	\$458,969	1.1	\$867,332	2.0			
Gunderson Lutheran Medical Center, Inc.	La Crosse	GMS	\$883,316	0.4	\$3,451,517	1.6	\$4,334,833	2.0			
Stoughton Hospital Association	Stoughton	GMS	\$127,584	0.6	\$306,576	1.4	\$434,160	2.0			
West Allis Memorial Hospital	West Allis	GMS	\$1,165,741	0.6	\$2,509,855	1.3	\$3,675,596	2.0			
Memorial Hospital of Lafayette County	Darlington	GMS	\$18,825	0.3	\$111,056	1.7	\$129,881	1.9			
Riverview Hospital Association	Wisconsin Rapids	GMS	\$280,934	0.7	\$486,570	1.2	\$767,504	1.9			
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	\$2,785,246	1.0	\$2,341,425	0.9	\$5,126,671	1.9			
Bellin Memorial Hospital	Green Bay	GMS	\$1,667,964	1.0	\$1,611,570	0.9	\$3,279,534	1.9			
Memorial Hospital of Taylor County, Inc.	Medford	GMS	\$27,599	0.2	\$219,020	1.6	\$246,619	1.8			
Calumet Medical Center	Chilton	GMS	\$59,623	0.4	\$188,772	1.4	\$248,395	1.8			
Southwest Health Center, Inc.	Platteville	GMS	\$36,342	0.2	\$272,546	1.6	\$308,888	1.8			

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

**Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue,
Wisconsin Hospitals, FY 1999**

Name	City	Type	% Total			% Total			Total	% Total
			Charity Care	Patient Revenue	Bad Debt	Patient Revenue	Uncompensated Health Care	Patient Revenue		
Appleton Medical Center	Appleton	GMS	\$913,591	0.7	\$1,381,340	1.1	\$2,294,931	1.8		
Columbia Hospital, Inc.	Milwaukee	GMS	\$2,029,641	0.8	\$2,158,927	0.9	\$4,188,568	1.7		
Waupun Memorial Hospital	Waupun	GMS	\$95,535	0.5	\$254,007	1.3	\$349,542	1.7		
St. Croix Regional Medical Center	St. Croix Falls	GMS	\$97,374	0.4	\$358,358	1.4	\$455,732	1.7		
Hudson Medical Center	Hudson	GMS	\$47,513	0.3	\$205,158	1.4	\$252,671	1.7		
St. Mary's Hospital-Ozaukee	Mequon	GMS	\$362,511	0.4	\$1,354,852	1.3	\$1,717,363	1.7		
Grant Regional Health Center, Inc.	Lancaster	GMS	\$61,001	0.4	\$171,146	1.3	\$232,147	1.7		
Elmbrook Memorial Hospital	Brookfield	GMS	\$436,018	0.4	\$1,420,802	1.3	\$1,856,820	1.6		
Oconomowoc Memorial Hospital	Oconomowoc	GMS	\$100,114	0.1	\$968,000	1.4	\$1,068,114	1.6		
Bloomer Mem. Med. Cent.-Mayo Hlth Sys, Inc	Bloomer	GMS	\$17,965	0.3	\$63,702	1.2	\$81,667	1.5		
Children's Hospital of Wisconsin	Milwaukee	GMS	\$937,680	0.4	\$2,169,067	0.8	\$3,106,747	1.2		
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	\$199,389	0.6	\$178,373	0.5	\$377,762	1.1		
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	\$180,711	1.0	\$10,334	0.1	\$191,045	1.0		
River Falls Area Hospital	River Falls	GMS	\$25,861	0.2	\$133,178	0.8	\$159,039	0.9		
Select Specialty Hospital	West Allis	GMS	\$0	0.0	\$45,235	0.8	\$45,235	0.8		
Community Memorial Hospital	Menomonee Falls	GMS	\$397,731	0.4	\$372,827	0.4	\$770,558	0.8		
Chippewa Valley Hospital	Durand	GMS	\$5,259	0.1	\$12,191	0.1	\$17,450	0.2		
Vencor Hospital-Milwaukee	Greenfield	GMS	\$0	0.0	\$0	0.0	\$0	0.0		

**Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Gross Patient Revenue,
Wisconsin Hospitals, FY 1999**

Name	City	Type	% Total			% Total			% Total		
			Charity Care	Patient Revenue	Bad Debt	Patient Revenue	Uncompensated Health Care	Patient Revenue	Total	Patient Revenue	% Total
Cumberland Memorial Hospital and ECU	Cumberland	GMS	\$158,545	1.4	\$249,910	2.2	\$408,455	3.6			
Franciscan Skemp Healthcare-Arcadia	Arcadia	GMS	\$1,584	0.0	\$132,725	3.6	\$134,309	3.6			
Osseo Area Hospital and Nsg. Home, Inc.	Osseo	GMS	\$15,367	0.4	\$111,650	3.2	\$127,017	3.6			
Berlin Memorial Hospital	Berlin	GMS	\$487,404	1.5	\$702,044	2.1	\$1,189,448	3.6			
St. Mary's Hospital Medical Center	Green Bay	GMS	\$332,274	0.6	\$1,579,108	2.9	\$1,911,382	3.6			
Mercy Health System Corporation	Janesville	GMS	\$3,926,985	1.6	\$4,601,785	1.9	\$8,528,770	3.5			
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	\$7,343,428	1.5	\$9,936,000	2.0	\$17,279,428	3.5			
Lakeview Medical Center	Rice Lake	GMS	\$172,879	0.6	\$794,685	2.8	\$967,564	3.5			
St. Clare Hospital and Health Services	Baraboo	GMS	\$250,122	0.6	\$1,071,163	2.8	\$1,321,285	3.4			
St. Vincent Hospital	Green Bay	GMS	\$3,917,234	2.3	\$1,945,434	1.1	\$5,862,668	3.4			
New London Family Medical Center	New London	GMS	\$41,190	0.3	\$514,172	3.1	\$555,362	3.4			
Howard Young Medical Center, Inc.	Woodruff	GMS	\$393,811	0.7	\$1,637,428	2.7	\$2,031,239	3.4			
Sacred Heart Hospital	Eau Claire	GMS	\$1,738,108	1.7	\$1,802,604	1.7	\$3,540,712	3.4			
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	\$3,384,441	1.4	\$4,736,480	2.0	\$8,120,921	3.4			
Bellin Psychiatric Center	Green Bay	PSYCH	\$145,892	1.4	\$216,140	2.0	\$362,032	3.4			
Barron Memorial Medical Center, Inc.	Barron	GMS	\$48,000	0.4	\$335,658	2.9	\$383,658	3.3			
Holy Family Memorial Medical Center	Manitowoc	GMS	\$1,480,536	1.3	\$2,447,036	2.1	\$3,927,572	3.3			
Northwest General Hospital	Milwaukee	GMS	\$45,850	0.2	\$676,000	3.0	\$721,850	3.3			
St. Mary's Kewaunee Area Mem. Hospital	Kewaunee	GMS	\$18,754	0.4	\$115,132	2.7	\$133,886	3.2			
The Richland Hospital, Inc.	Richland Center	GMS	\$29,597	0.1	\$810,478	3.1	\$840,075	3.2			
Saint Michael's Hospital	Stevens Point	GMS	\$554,753	0.7	\$2,012,525	2.5	\$2,567,278	3.2			
Baldwin Area Medical Center, Inc.	Baldwin	GMS	\$38,211	0.2	\$563,979	2.9	\$602,190	3.1			
Memorial Community Hospital	Edgerton	GMS	\$126,731	0.7	\$464,761	2.4	\$591,492	3.1			
Boscobel Area Health Care	Boscobel	GMS	\$99,091	0.8	\$282,250	2.3	\$381,341	3.1			
Watertown Memorial Hospital	Watertown	GMS	\$459,029	1.1	\$843,679	2.0	\$1,302,708	3.1			
Memorial Medical Center	Ashland	GMS	\$301,253	0.8	\$879,382	2.3	\$1,180,635	3.1			
St. Marys Hospital Medical Center	Madison	GMS	\$3,504,573	1.6	\$3,004,527	1.4	\$6,509,100	3.0			
Indianhead Medical Ctr. Shell Lake, Inc.	Shell Lake	GMS	\$0	0.0	\$168,410	3.0	\$168,410	3.0			
Adams County Memorial Hospital	Friendship	GMS	\$76,492	0.5	\$337,230	2.4	\$413,722	3.0			
Kenosha Hospital and Medical Center	Kenosha	GMS	\$2,098,364	1.3	\$2,809,707	1.7	\$4,908,071	2.9			
Columbus Community Hospital, Inc.	Columbus	GMS	\$101,512	0.5	\$436,857	2.3	\$538,369	2.9			
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	\$7,817,699	1.7	\$5,496,622	1.2	\$13,314,321	2.8			
Door County Memorial Hospital	Sturgeon Bay	GMS	\$245,296	0.7	\$766,451	2.1	\$1,011,747	2.8			
Vernon Memorial Hospital	Viroqua	GMS	\$261,957	1.2	\$335,859	1.6	\$597,816	2.8			
Riverside Medical Center	Waupaca	GMS	\$102,911	0.4	\$649,560	2.4	\$752,471	2.8			
The Monroe Clinic	Monroe	GMS	\$914,972	1.0	\$1,666,928	1.8	\$2,581,900	2.7			
Wild Rose Community Mem. Hospital, Inc.	Wild Rose	GMS	\$51,848	0.9	\$100,150	1.8	\$151,998	2.7			

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

APPENDIX 2

Charity Care, Bad Debt, and Total
Uncompensated Health Care as a
Percentage of Total Gross
Nongovernment Patient Revenue

FY 1999

Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Nongovernment Patient Revenue, Wisconsin Hospitals, 1999 29

			% Total			% Total			% Total		
Name	City	Type	Charity Care	Patient Revenue	Bad Debt	Patient Revenue	Uncompensated Health Care	Total Patient Revenue			
Amery Regional Medical Center	Amery	GMS	\$82,299	0.8	\$444,760	4.2	\$527,059	5.0			
Langlade Memorial Hospital	Antigo	GMS	\$382,420	3.2	\$825,987	6.9	\$1,208,407	10.1			
Appleton Medical Center	Appleton	GMS	\$913,591	1.4	\$1,381,340	2.1	\$2,294,931	3.6			
St. Elizabeth Hospital	Appleton	GMS	\$659,618	1.1	\$1,774,060	2.9	\$2,433,678	4.0			
Franciscan Skemp Healthcare-Arcadia Memorial Medical Center	Arcadia	GMS	\$1,584	0.1	\$132,725	8.7	\$134,309	8.8			
Baldwin Area Medical Center, Inc.	Ashland	GMS	\$301,253	1.9	\$879,382	5.4	\$1,180,635	7.3			
St. Clare Hospital and Health Services	Baldwin	GMS	\$38,211	0.3	\$563,979	4.6	\$602,190	4.9			
Barron Memorial Medical Center, Inc.	Baraboo	GMS	\$250,122	1.4	\$1,071,163	5.8	\$1,321,285	7.1			
Beaver Dam Community Hospitals, Inc.	Barron	GMS	\$48,000	1.1	\$335,658	7.5	\$383,658	8.6			
Beloit Memorial Hospital	Beaver Dam	GMS	\$236,792	1.1	\$777,846	3.5	\$1,014,638	4.5			
Berlin Memorial Hospital	Beloit	GMS	\$3,292,203	7.9	\$563,287	1.3	\$3,855,490	9.2			
Black River Memorial Hospital	Berlin	GMS	\$487,404	3.3	\$702,044	4.7	\$1,189,448	8.0			
Bloomer Mem. Med. Cent.-Mayo Hlth Sys, Inc	Black River Falls	GMS	\$107,037	1.8	\$375,109	6.3	\$482,146	8.1			
Boscobel Area Health Care	Bloomer	GMS	\$17,965	0.9	\$63,702	3.0	\$81,667	3.9			
Elmbrook Memorial Hospital	Boscobel	GMS	\$99,091	1.7	\$282,250	4.8	\$381,341	6.5			
Memorial Hospital Corp. of Burlington	Brookfield	GMS	\$436,018	0.7	\$1,420,802	2.2	\$1,856,820	2.9			
Calumet Medical Center	Burlington	GMS	\$787,841	2.2	\$2,362,923	6.5	\$3,150,764	8.6			
St. Joseph's Hospital	Chilton	GMS	\$59,623	1.1	\$188,772	3.6	\$248,395	4.7			
Columbus Community Hospital, Inc.	Chippewa Falls	GMS	\$397,094	2.3	\$1,050,877	6.2	\$1,447,971	8.5			
Cumberland Memorial Hospital and ECU	Columbus	GMS	\$101,512	1.2	\$436,857	5.1	\$538,369	6.3			
Memorial Hospital of Lafayette County	Cumberland	GMS	\$158,545	3.8	\$249,910	6.0	\$408,455	9.8			
Memorial Hospital of Iowa Co., Inc.	Darlington	GMS	\$18,825	0.6	\$111,056	3.4	\$129,881	4.0			
Chippewa Valley Hospital	Dodgeville	GMS	\$118,890	1.1	\$302,060	2.8	\$420,950	4.0			
Eagle River Memorial Hospital, Inc.	Durand	GMS	\$5,259	0.2	\$12,191	0.4	\$17,450	0.6			
Luther Hospital	Eagle River	GMS	\$311,964	6.6	\$389,818	8.3	\$701,782	14.9			
Sacred Heart Hospital	Eau Claire	GMS	\$1,178,760	1.9	\$2,035,603	3.2	\$3,214,363	5.1			
Memorial Community Hospital	Eau Claire	GMS	\$1,738,108	3.5	\$1,802,604	3.6	\$3,540,712	7.1			
Lakeland Medical Center, Inc.	Edgerton	GMS	\$126,731	1.6	\$464,761	5.8	\$591,492	7.4			
Agnesian HealthCare, Inc.	Elkhorn	GMS	\$1,250,855	3.8	\$3,198,000	9.8	\$4,448,855	13.7			
Fort Atkinson Memorial Health Services	Fond du Lac	GMS	\$1,468,220	1.9	\$1,575,662	2.1	\$3,043,882	4.0			
Adams County Memorial Hospital	Fort Atkinson	GMS	\$202,527	0.7	\$1,006,900	3.7	\$1,209,427	4.5			
Burnett Medical Center, Inc.	Friendship	GMS	\$76,492	1.7	\$337,230	7.5	\$413,722	9.2			
Bellin Memorial Hospital	Grantsburg	GMS	\$115,218	3.3	\$283,957	8.1	\$399,175	11.4			
St. Mary's Hospital Medical Center	Green Bay	GMS	\$1,667,964	1.7	\$1,611,570	1.6	\$3,279,534	3.3			
St. Vincent Hospital	Green Bay	GMS	\$332,274	1.1	\$1,579,108	5.4	\$1,911,382	6.5			
Libertas	Green Bay	GMS	\$3,917,234	4.2	\$1,945,434	2.1	\$5,862,668	6.3			
	Green Bay	AODA	\$23,720	1.9	\$74,634	5.9	\$98,354	7.8			

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Nongovernment Patient Revenue, Wisconsin Hospitals, 1999

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Name	City	Type	% Total			% Total			% Total		
			Charity Care	Patient Revenue	Bad Debt	Patient Revenue	Uncompensated Health Care	Total	Patient Revenue	Health Care	Patient Revenue
Bellin Psychiatric Center	Green Bay	PSYCH	\$145,892	1.8	\$216,140	2.7	\$362,032	4.5			
Vencor Hospital-Milwaukee	Greenfield	GMS	\$0	0.0	\$0	0.0	\$0	0.0			
Hartford Memorial Hospital	Hartford	GMS	\$243,160	1.2	\$750,120	3.8	\$993,280	5.0			
Hayward Area Memorial Hospital	Hayward	GMS	\$344,232	8.8	\$416,753	10.6	\$760,985	19.4			
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	\$127,327	4.8	\$297,251	11.2	\$424,578	16.0			
Hudson Medical Center	Hudson	GMS	\$47,513	0.5	\$205,158	2.2	\$252,671	2.7			
Mercy Health System Corporation	Janesville	GMS	\$3,926,985	2.2	\$4,601,785	2.6	\$8,528,770	4.8			
Kenosha Hospital and Medical Center	Kenosha	GMS	\$2,098,364	2.6	\$2,809,707	3.5	\$4,908,071	6.2			
St. Catherine's Hospital, Inc.	Kenosha	GMS	\$889,608	2.7	\$2,926,976	8.8	\$3,816,584	11.5			
Aurora Medical Center - Kenosha	Kenosha	GMS	\$122,902	0.4	\$1,788,000	6.0	\$1,910,902	6.4			
St. Mary's Kewaunee Area Mem. Hospital	Kewaunee	GMS	\$18,754	0.9	\$115,132	5.6	\$133,886	6.5			
Gunderson Lutheran Medical Center, Inc.	La Crosse	GMS	\$883,316	0.9	\$3,451,517	3.5	\$4,334,833	4.4			
Franciscan Skemp Healthcare-La Crosse	La Crosse	GMS	\$937,949	2.0	\$2,923,864	6.3	\$3,861,813	8.3			
Rusk Co. Memorial Hospital & Nsg. Home	Ladysmith	GMS	\$93,731	1.9	\$482,407	9.7	\$576,138	11.6			
Grant Regional Health Center, Inc.	Lancaster	GMS	\$61,001	0.9	\$171,146	2.6	\$232,147	3.5			
Meriter Hospital, Inc.	Madison	GMS	\$1,683,000	1.4	\$3,527,907	2.9	\$5,210,907	4.2			
St. Marys Hospital Medical Center	Madison	GMS	\$3,504,573	3.2	\$3,004,527	2.7	\$6,509,100	5.9			
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	\$7,817,699	2.6	\$5,496,622	1.8	\$13,314,321	4.4			
Holy Family Memorial Medical Center	Manitowoc	GMS	\$1,480,536	2.8	\$2,447,036	4.7	\$3,927,572	7.5			
Bay Area Medical Center	Marinette	GMS	\$1,217,896	3.7	\$572,632	1.8	\$1,790,528	5.5			
Saint Joseph's Hospital	Marshfield	GMS	\$4,902,830	5.1	\$1,308,683	1.4	\$6,211,513	6.5			
Hess Memorial Hospital	Mauston	GMS	\$594,666	3.8	\$675,249	4.3	\$1,269,915	8.1			
Memorial Hospital of Taylor County, Inc.	Medford	GMS	\$27,599	0.4	\$219,020	3.2	\$246,619	3.6			
Community Memorial Hospital	Menomonie Falls	GMS	\$397,731	0.8	\$372,827	0.8	\$770,558	1.6			
Myrtle Werth Hospital-Mayo Health System	Menomonie	GMS	\$225,191	2.0	\$338,183	2.9	\$563,374	4.9			
St. Mary's Hospital-Ozaukee	Mequon	GMS	\$362,511	0.5	\$1,354,852	2.1	\$1,717,363	2.6			
Good Samaritan Health Center	Merrill	GMS	\$521,720	5.7	\$417,610	4.6	\$939,330	10.3			
Children's Hospital of Wisconsin	Milwaukee	GMS	\$937,680	0.6	\$2,169,067	1.3	\$3,106,747	1.9			
Columbia Hospital, Inc.	Milwaukee	GMS	\$2,029,641	1.7	\$2,158,927	1.8	\$4,188,568	3.5			
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	\$7,343,428	3.2	\$9,936,000	4.3	\$17,279,428	7.4			
Northwest General Hospital	Milwaukee	GMS	\$45,850	0.6	\$676,000	9.3	\$721,850	9.9			
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	\$180,711	1.7	\$10,334	0.1	\$191,045	1.8			
St. Francis Hospital	Milwaukee	GMS	\$3,278,563	2.5	\$2,785,739	2.1	\$6,064,302	4.6			
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	\$3,384,441	2.6	\$4,736,480	3.7	\$8,120,921	6.3			
St. Michael Hospital	Milwaukee	GMS	\$3,521,836	5.2	\$3,367,408	4.9	\$6,889,244	10.1			
Sinai Samaritan Medical Center	Milwaukee	GMS	\$3,233,511	3.2	\$16,099,695	16.1	\$19,333,206	19.3			
St. Luke's Medical Center	Milwaukee	GMS	\$10,508,357	2.8	\$13,636,285	3.7	\$24,144,642	6.5			

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Nongovernment Patient Revenue, Wisconsin Hospitals, 1999

31

Name	City	Type	% Total			% Total			% Total		
			Charity Care	Patient Revenue	Bad Debt	Patient Revenue	Uncompensated Health Care	Total Patient Revenue	Health Care	Patient Revenue	Total Patient Revenue
St. Joseph's Hospital	Milwaukee	GMS	\$4,929,534	3.3	\$8,430,745	5.6	\$13,360,279	8.9			
The Monroe Clinic	Monroe	GMS	\$914,972	1.9	\$1,666,928	3.4	\$2,581,900	5.2			
Theda Clark Medical Center	Neenah	GMS	\$1,041,718	1.7	\$1,832,204	3.0	\$2,873,922	4.6			
Memorial Hospital, Inc.	Neillsville	GMS	\$188,634	6.3	\$715,544	24.1	\$904,178	30.4			
New London Family Medical Center	New London	GMS	\$41,190	0.5	\$514,172	6.2	\$555,362	6.7			
Holy Family Hospital	New Richmond	GMS	\$94,000	1.4	\$260,000	3.8	\$354,000	5.1			
Oconomowoc Memorial Hospital	Oconomowoc	GMS	\$100,114	0.3	\$968,000	2.4	\$1,068,114	2.7			
Rogers Memorial Hospital	Oconomowoc	PSYCH	\$34,051	0.3	\$903,000	7.2	\$937,051	7.5			
Oconto Memorial Hospital, Inc.	Oconto	GMS	\$7,995	0.4	\$178,586	9.5	\$186,581	10.0			
Community Memorial Hospital	Oconto Falls	GMS	\$90,442	1.6	\$560,953	9.8	\$651,395	11.4			
Osceola Medical Center	Osceola	GMS	\$1,270	0.0	\$197,145	4.2	\$198,415	4.2			
Mercy Medical Center of Oshkosh	Oshkosh	GMS	\$624,550	0.9	\$2,460,807	3.6	\$3,085,357	4.5			
Osseo Area Hospital and Nsg. Home, Inc.	Osseo	GMS	\$15,367	1.3	\$111,650	9.3	\$127,017	10.6			
Flambeau Hospital, Inc.	Park Falls	GMS	\$88,642	1.7	\$276,702	5.3	\$365,344	7.0			
Southwest Health Center, Inc.	Platteville	GMS	\$36,342	0.5	\$272,546	3.6	\$308,888	4.0			
Divine Savior Hospital & Nsg. Home, Inc.	Portage	GMS	\$198,180	1.3	\$591,733	3.9	\$789,913	5.2			
Prairie du Chien Memorial Hospital	Prairie du Chien	GMS	\$241,642	3.4	\$521,787	7.3	\$763,429	10.6			
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	\$199,389	1.0	\$178,373	0.9	\$377,762	1.9			
St. Luke's Memorial Hospital	Racine	GMS	\$540,952	1.6	\$3,498,105	10.6	\$4,039,057	12.2			
Saint Mary's Medical Center	Racine	GMS	\$3,056,659	3.9	\$4,742,293	6.1	\$7,798,952	10.0			
Reedsburg Area Medical Center	Reedsburg	GMS	\$214,415	1.4	\$348,508	2.3	\$562,923	3.8			
Sacred Heart-Saint Mary's Hospitals, Inc	Rhineland	GMS	\$1,288,755	4.2	\$2,338,152	7.7	\$3,626,907	11.9			
Lakeview Medical Center	Rice Lake	GMS	\$172,879	1.3	\$794,685	5.9	\$967,564	7.1			
The Richland Hospital, Inc.	Richland Center	GMS	\$29,597	0.3	\$810,478	7.1	\$840,075	7.3			
Ripon Medical Center	Ripon	GMS	\$118,858	1.7	\$249,142	3.6	\$368,000	5.3			
River Falls Area Hospital	River Falls	GMS	\$25,861	0.2	\$133,178	1.3	\$159,039	1.5			
Shawano Medical Center	Shawano	GMS	\$213,150	1.9	\$778,642	7.0	\$991,792	8.9			
St. Nicholas Hospital	Sheboygan	GMS	\$254,598	1.3	\$1,009,138	5.2	\$1,263,736	6.6			
Sheboygan Memorial/Valley View Med. Ctr.	Sheboygan	GMS	\$2,048,601	4.1	\$1,148,736	2.3	\$3,197,337	6.4			
Indianhead Medical Ctr. Shell Lake, Inc.	Shell Lake	GMS	\$0	0.0	\$168,410	9.8	\$168,410	9.8			
Franciscan Skemp Healthcare-Sparta	Sparta	GMS	\$177,008	5.3	\$236,328	7.1	\$413,336	12.5			
Spooner Health System	Spooner	GMS	\$93,124	2.9	\$280,931	8.7	\$374,055	11.5			
St. Croix Regional Medical Center	St. Croix Falls	GMS	\$97,374	0.7	\$358,358	2.6	\$455,732	3.3			
Victory Medical Center	Stanley	GMS	\$385,374	10.7	\$174,281	4.8	\$559,655	15.5			
Saint Michael's Hospital	Stevens Point	GMS	\$554,753	1.3	\$2,012,525	4.9	\$2,567,278	6.2			
Stoughton Hospital Association	Stoughton	GMS	\$127,584	1.5	\$306,576	3.6	\$434,160	5.2			
Door County Memorial Hospital	Sturgeon Bay	GMS	\$245,296	1.6	\$766,451	5.0	\$1,011,747	6.6			

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

Charity Care, Bad Debt, and Total Uncompensated Health Care as a Percentage of Total Nongovernment Patient Revenue,
Wisconsin Hospitals, 1999

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Name	City	Type	% Total			% Total			% Total		
			Charity Care	Patient Revenue	Bad Debt	Patient Revenue	Uncompensated Health Care	Patient Revenue	Total	Health Care	Patient Revenue
St. Mary's Hospital of Superior	Superior	GMS	\$211,873	3.5	\$752,169	12.5	\$964,042	16.1			
Tomah Memorial Hospital, Inc.	Tomah	GMS	\$85,859	1.1	\$685,018	9.1	\$770,877	10.2			
Aurora Medical Center of Manitowoc County, Inc.	Two Rivers	GMS	\$242,555	1.9	\$721,850	5.7	\$964,405	7.7			
Vernon Memorial Hospital	Viroqua	GMS	\$261,957	2.8	\$335,859	3.5	\$597,816	6.3			
Lakeview NeuroRehab Center Midwest	Waterford	REHAB	\$543,685	9.6	\$256,592	4.5	\$800,277	14.2			
Watertown Memorial Hospital	Watertown	GMS	\$459,029	2.0	\$843,679	3.7	\$1,302,708	5.7			
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	\$2,785,246	1.6	\$2,341,425	1.3	\$5,126,671	2.9			
Riverside Medical Center	Waupaca	GMS	\$102,911	0.8	\$649,560	5.1	\$752,471	5.9			
Waupun Memorial Hospital	Waupun	GMS	\$95,535	1.1	\$254,007	2.9	\$349,542	4.0			
Wausau Hospital	Wausau	GMS	\$2,476,028	3.3	\$1,700,481	2.2	\$4,176,509	5.5			
Milwaukee Psychiatric Hospital	Wauwatosa	PSYCH	\$142,062	0.8	\$429,131	2.3	\$571,193	3.1			
West Allis Memorial Hospital	West Allis	GMS	\$1,165,741	1.4	\$2,509,855	3.1	\$3,675,596	4.5			
Select Specialty Hospital	West Allis	GMS	\$0	0.0	\$45,235	1.3	\$45,235	1.3			
St. Joseph's Community Hospital	West Bend	GMS	\$408,363	1.9	\$458,969	2.1	\$867,332	4.0			
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	\$46,054	1.5	\$130,179	4.1	\$176,233	5.6			
Wild Rose Community Mem. Hospital, Inc.	Wild Rose	GMS	\$51,848	2.6	\$100,150	5.1	\$151,998	7.7			
Riverview Hospital Association	Wisconsin Rapids	GMS	\$280,934	1.5	\$486,570	2.5	\$767,504	4.0			
Howard Young Medical Center, Inc.	Woodruff	GMS	\$393,811	1.8	\$1,637,428	7.6	\$2,031,239	9.4			

APPENDIX 3

Patients Receiving and Projected to
Receive Uncompensated Health Care

FY 1999-FY 2000

**Number of Patients Receiving and Projected to Receive Uncompensated Health Care,
Wisconsin Hospitals, 1999-2000**

Name	City	Type	Charity		Bad Debt		Charity		Bad Debt		Total	
			Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected
			1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
Amery Regional Medical Center	Amery	GMS	105	100	788	875	100	893	788	875	893	975
Langlade Memorial Hospital	Antigo	GMS	956	1077	551	442	1077	1507	551	442	1507	1519
Appleton Medical Center	Appleton	GMS	2284	1500	4604	4600	1500	6888	4604	4600	6888	6100
St. Elizabeth Hospital	Appleton	GMS	419	454	6319	6507	454	6738	6319	6507	6738	6961
Franciscan Skemp Healthcare-Arcadia	Arcadia	GMS	3	40	165	190	40	168	165	190	168	230
Memorial Medical Center	Ashland	GMS	346	400	4702	4700	400	5048	4702	4700	5048	5100
Baldwin Area Medical Center, Inc.	Baldwin	GMS	31	48	3070	3870	48	3101	3070	3870	3101	3918
St. Clare Hospital and Health Services	Baraboo	GMS	500	600	2500	2200	600	3000	2500	2200	3000	2800
Barron Memorial Medical Center, Inc.	Barron	GMS	29	30	846	1000	30	875	846	1000	875	1030
Beaver Dam Community Hospitals, Inc.	Beaver Dam	GMS	59	45	3748	1950	45	3807	3748	1950	3807	1995
Beloit Memorial Hospital, Inc.	Beloit	GMS	5023	5023	1679	1679	5023	6702	1679	1679	6702	6702
Berlin Memorial Hospital	Berlin	GMS	331	350	3362	3400	350	3693	3362	3400	3693	3750
Black River Memorial Hospital	Black River Falls	GMS	71	60	1654	1800	60	1725	1654	1800	1725	1860
Bloomer Mem. Med. Cent.-Mayo Hlth Sys, Inc	Bloomer	GMS	5	15	438	400	15	443	438	400	443	415
Boscobel Area Health Care	Boscobel	GMS	88	93	421	500	93	509	421	500	509	593
Elmbrook Memorial Hospital	Brookfield	GMS	361	370	11852	4300	370	12213	11852	4300	12213	4670
Memorial Hospital Corp. of Burlington	Burlington	GMS	375	394	7381	6748	394	7756	7381	6748	7756	7142
Calumet Medical Center	Chilton	GMS	150	150	1319	1216	150	1469	1319	1216	1469	1366
St. Joseph's Hospital	Chippewa Falls	GMS	1632	1124	5159	5885	1124	6791	5159	5885	6791	7009
Columbus Community Hospital, Inc.	Columbus	GMS	157	160	1206	1215	160	1363	1206	1215	1363	1375
Cumberland Memorial Hospital and ECU	Cumberland	GMS	210	280	669	849	280	879	669	849	879	1129
Memorial Hospital of Lafayette County	Darlington	GMS	4	5	324	350	5	355	324	350	355	355
Memorial Hospital of Iowa Co., Inc.	Dodgeville	GMS	331	425	2025	2250	425	2356	2025	2250	2356	2675
Chippewa Valley Hospital	Durand	GMS	4	5	25	40	5	45	25	40	29	45
Eagle River Memorial Hospital, Inc.	Eagle River	GMS	494	500	602	600	500	1096	602	600	1096	1100
Luther Hospital	Eau Claire	GMS	691	705	4960	5200	705	5651	4960	5200	5651	5905
Sacred Heart Hospital	Eau Claire	GMS	6829	5224	2865	5076	5224	9694	2865	5076	9694	10300
Memorial Community Hospital	Edgerton	GMS	22	20	900	900	20	922	900	900	922	920
Lakeland Medical Center, Inc.	Elkhorn	GMS	346	360	10861	7200	360	11207	10861	7200	11207	7560
Agnesian HealthCare, Inc.	Fond du Lac	GMS	1180	1200	8850	8900	1200	10030	8850	8900	10030	10100
Fort Atkinson Memorial Health Services	Fort Atkinson	GMS	533	550	4964	5000	550	5497	4964	5000	5497	5550
Adams County Memorial Hospital	Friendship	GMS	30	50	600	800	50	630	600	800	630	850
Burnett Medical Center, Inc.	Grantsburg	GMS	175	175	481	480	175	656	481	480	656	655
Bellin Memorial Hospital	Green Bay	GMS	1526	1650	4178	4400	1650	5704	4178	4400	5704	6050
St. Mary's Hospital Medical Center	Green Bay	GMS	732	850	6712	6600	850	7444	6712	6600	7444	7450
St. Vincent Hospital	Green Bay	GMS	11647	8908	7859	9070	8908	19506	7859	9070	19506	17978
Libertas	Green Bay	AODA	27	19	310	353	19	337	310	353	337	372

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

**Number of Patients Receiving and Projected to Receive Uncompensated Health Care,
Wisconsin Hospitals, 1999-2000**

Name	City	Type	Charity		Bad Debt		Charity		Bad Debt		Total	
			Actual	1999	Actual	1999	Projected	2000	Projected	2000	Actual	Projected
Bellin Psychiatric Center	Green Bay	PSYCH	141		160		261		144		301	405
Vencor Hospital-Milwaukee	Greenfield	GMS	0		175		0		100		175	100
Hartford Memorial Hospital	Hartford	GMS	1399		2042		1401		2042		3441	3443
Hayward Area Memorial Hospital	Hayward	GMS	514		1224		500		1200		1738	1700
St. Joseph's Comm. Health Services, Inc.	Hillsboro	GMS	128		207		130		210		335	340
Hudson Medical Center	Hudson	GMS	76		180		110		200		256	310
Mercy Health System Corporation	Janesville	GMS	4504		12597		4729		11841		17101	16570
Kenosha Hospital and Medical Center	Kenosha	GMS	2000		6976		2200		7600		8976	9800
St. Catherine's Hospital, Inc.	Kenosha	GMS	0		0		0		0		0	0
Aurora Medical Center - Kenosha	Kenosha	GMS	60		722		63		720		782	783
St. Mary's Kewaunee Area Mem. Hospital	Kewaunee	GMS	75		1336		75		1350		1411	1425
Gunderson Lutheran Medical Center, Inc.	La Crosse	GMS	421		5336		527		3633		5757	4160
Franciscan Skemp Healthcare-La Crosse	La Crosse	GMS	898		5350		950		5200		6248	6150
Rusk Co. Memorial Hospital & Nsg. Home	Ladysmith	GMS	29		1549		15		1500		1578	1515
Grant Regional Health Center, Inc.	Lancaster	GMS	39		275		50		350		314	400
Meriter Hospital, Inc.	Madison	GMS	928		9616		950		9500		10544	10450
St. Marys Hospital Medical Center	Madison	GMS	848		0		850		0		848	850
Univ. of Wis. Hospital & Clinics Authority	Madison	GMS	22200		42800		40000		75000		65000	115000
Holy Family Memorial Medical Center	Manitowoc	GMS	1139		3014		1090		3002		4153	4092
Bay Area Medical Center	Marinette	GMS	391		3624		185		3700		4015	3885
Saint Joseph's Hospital	Marshfield	GMS	1441		4303		1485		4430		5744	5915
Hess Memorial Hospital	Mauston	GMS	551		4076		579		4891		4627	5470
Memorial Hospital of Taylor County, Inc.	Medford	GMS	31		898		50		1000		929	1050
Community Memorial Hospital	Menomonee Falls	GMS	1274		3475		1300		3500		4749	4800
Myrtle Werth Hospital-Mayo Health System	Menomonie	GMS	125		800		150		960		925	1110
St. Mary's Hospital-Ozaukee	Mequon	GMS	266		5438		275		5500		5704	5775
Good Samaritan Health Center	Merrill	GMS	776		3332		711		3000		4108	3711
Children's Hospital of Wisconsin	Milwaukee	GMS	578		16246		660		16000		16824	16660
Columbia Hospital, Inc.	Milwaukee	GMS	1848		11730		2070		11121		13578	13191
Froedtert Memorial Lutheran Hospital	Milwaukee	GMS	17834		22315		23826		17508		40149	41334
Northwest General Hospital	Milwaukee	GMS	0		7500		36		0		7500	36
Sacred Heart Rehabilitation Institute	Milwaukee	REHAB	115		7		28		18		122	46
St. Francis Hospital	Milwaukee	GMS	1088		6999		1100		7500		8087	8600
St. Mary's Hospital-Milwaukee	Milwaukee	GMS	2556		13986		2750		14500		16542	17250
St. Michael Hospital	Milwaukee	GMS	544		19800		685		15150		20344	15835
Sinai Samaritan Medical Center	Milwaukee	GMS	21700		22882		26749		26749		44582	53498
St. Luke's Medical Center	Milwaukee	GMS	26179		27262		31415		27262		53441	58677

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

**Number of Patients Receiving and Projected to Receive Uncompensated Health Care,
Wisconsin Hospitals, 1999-2000**

Name	City	Type	Charity		Bad Debt		Charity		Bad Debt		Total	
			Actual	1999	Actual	1999	Projected	2000	Actual	Projected	Actual	Projected
St. Joseph's Hospital	Milwaukee	GMS	5537		9469		5740		15006		15006	15525
The Monroe Clinic	Monroe	GMS	1326		4523		1496		5849		5849	6824
Theda Clark Medical Center	Neenah	GMS	5209		6107		4500		11316		11316	11500
Memorial Hospital, Inc.	Neillsville	GMS	391		1540		400		1931		1931	1600
New London Family Medical Center	New London	GMS	61		1375		100		1436		1436	1450
Holy Family Hospital	New Richmond	GMS	375		346		500		721		721	1100
Oconomowoc Memorial Hospital	Oconomowoc	GMS	72		3295		75		3367		3367	3575
Rogers Memorial Hospital	Oconomowoc	PSYCH	5		511		31		516		516	597
Oconto Memorial Hospital, Inc.	Oconto	GMS	2		622		10		624		624	703
Community Memorial Hospital	Oconto Falls	GMS	154		2463		225		2617		2617	1995
Osceola Medical Center	Osceola	GMS	1		773		31		774		774	822
Mercy Medical Center of Oshkosh	Oshkosh	GMS	694		7799		801		8493		8493	7746
Osseo Area Hospital and Nsg. Home, Inc.	Osseo	GMS	2		491		3		493		493	371
Flambeau Hospital, Inc.	Park Falls	GMS	80		892		70		972		972	1070
Southwest Health Center, Inc.	Platteville	GMS	134		523		225		657		657	875
Divine Savior Hospital & Nsg. Home, Inc.	Portage	GMS	222		3133		225		3355		3355	3725
Prairie du Chien Memorial Hospital	Prairie du Chien	GMS	115		1637		120		1752		1752	1810
Sauk Prairie Memorial Hospital	Prairie du Sac	GMS	497		2165		500		2662		2662	2700
St. Luke's Memorial Hospital	Racine	GMS	1056		9829		600		10885		10885	9350
Saint Mary's Medical Center	Racine	GMS	3077		17625		1625		20702		20702	18000
Reedsburg Area Medical Center	Reedsburg	GMS	168		2644		180		2812		2812	2880
Sacred Heart-Saint Mary's Hospitals, Inc	Rhineland	GMS	2210		6245		2300		8455		8455	8500
Lakeview Medical Center	Rice Lake	GMS	72		3765		73		3837		3837	3839
The Richland Hospital, Inc.	Richland Center	GMS	16		1461		20		1520		1477	1520
Ripon Medical Center	Ripon	GMS	79		1497		60		1576		1576	1635
River Falls Area Hospital	River Falls	GMS	78		1094		80		1172		1172	1080
Shawano Medical Center	Shawano	GMS	135		4951		135		5086		5086	4135
St. Nicholas Hospital	Sheboygan	GMS	682		4677		1000		5359		5359	5500
Sheboygan Memorial/Valley View Med. Ctr.	Sheboygan	GMS	1718		6584		1516		8302		8302	10711
Indianhead Medical Ctr. Shell Lake, Inc.	Shell Lake	GMS	0		289		5		289		289	275
Franciscan Skemp Healthcare-Sparta	Sparta	GMS	243		380		265		623		623	605
Spooner Health System	Spooner	GMS	85		1461		92		1546		1546	1334
St. Croix Regional Medical Center	St. Croix Falls	GMS	62		690		120		752		752	810
Victory Medical Center	Stanley	GMS	554		580		500		1134		1134	1100
Saint Michael's Hospital	Stevens Point	GMS	717		4665		864		5382		5382	7774
Stoughton Hospital Association	Stoughton	GMS	68		1649		100		1717		1717	2100
Door County Memorial Hospital	Sturgeon Bay	GMS	606		1260		1314		1866		1866	3030

Source: FY 1999 Hospital Fiscal Survey, Bureau of Health Information, Division of Health Care Financing, Department of Health and Family Services

**Number of Patients Receiving and Projected to Receive Uncompensated Health Care,
Wisconsin Hospitals, 1999-2000**

Name	City	Type	Charity		Bad Debt		Charity		Bad Debt		Total	
			Actual	1999	Actual	1999	Projected	2000	Projected	2000	Actual	Projected
St. Mary's Hospital of Superior	Superior	GMS	269	3581	2735	3850	162	2735	3850	2897	3850	2897
Tomah Memorial Hospital, Inc.	Tomah	GMS	58	845	1050	903	80	1050	903	1130	903	1130
Aurora Medical Center of Manitowoc County, Inc.	Two Rivers	GMS	166	754	1150	920	225	1150	920	1375	920	1375
Vernon Memorial Hospital	Viroqua	GMS	435	1982	2600	2417	450	2600	2417	3050	2417	3050
Lakeview NeuroRehab Center Midwest	Waterford	REHAB	55	23	20	78	20	20	78	40	78	40
Watertown Memorial Hospital	Watertown	GMS	830	3252	3250	4082	830	3250	4082	4080	4082	4080
Waukesha Memorial Hospital, Inc.	Waukesha	GMS	4049	7000	8000	11049	4974	8000	11049	12974	11049	12974
Riverside Medical Center	Waupaca	GMS	246	1800	1625	1946	321	1625	2046	1946	2046	1946
Waupun Memorial Hospital	Waupun	GMS	71	1453	1455	1530	75	1455	1524	1530	1524	1530
Wausau Hospital	Wausau	GMS	1353	6325	6563	7865	1302	6563	7678	7865	7678	7865
Milwaukee Psychiatric Hospital	Wauwatosa	PSYCH	316	940	940	1256	379	940	1256	1319	1256	1319
West Allis Memorial Hospital	West Allis	GMS	625	2067	2067	2889	822	2067	2692	2889	2692	2889
Select Specialty Hospital	West Allis	GMS	0	0	25	0	2	25	0	27	0	27
St. Joseph's Community Hospital	West Bend	GMS	679	2899	3474	4174	700	3474	3578	4174	3578	4174
Tri-County Memorial Hospital, Inc.	Whitehall	GMS	65	662	660	725	65	660	727	725	727	725
Wild Rose Community Mem. Hospital, Inc.	Wild Rose	GMS	680	1312	2000	2600	600	2000	1992	2600	1992	2600
Riverview Hospital Association	Wisconsin Rapids	GMS	173	810	815	983	175	815	983	990	983	990
Howard Young Medical Center, Inc.	Woodruff	GMS	527	2042	1900	2450	550	1900	2569	2450	2569	2450

APPENDIX 4

Wisconsin Hospitals with County

General Relief Revenue Greater than

\$500,000 or 1% of Total Gross Revenue

Wisconsin Hospitals with County General Relief Greater Than \$500,000 or 1% of Total Gross Patient Revenue, FY 1999

Name	City	County	General			
			Relief Gross Revenue	Gross Revenue	% Total Gross Revenue	% Charges Reimbursed
Luther Hospital	Eau Claire	Eau Claire	\$591,469	0.4	40.3	
Children's Hospital of Wisconsin	Milwaukee	Milwaukee	\$649,654	0.2	23.7	
Froedtert Memorial Lutheran Hospital	Milwaukee	Milwaukee	\$22,214,881	4.5	62.8	
St. Francis Hospital	Milwaukee	Milwaukee	\$2,097,114	0.9	30.5	
St. Michael Hospital	Milwaukee	Milwaukee	\$2,404,565	1.3	59.2	
Sinai Samaritan Medical Center	Milwaukee	Milwaukee	\$10,666,542	3.3	26.1	
St. Luke's Medical Center	Milwaukee	Milwaukee	\$4,541,079	0.5	100.0	
St. Joseph's Hospital	Milwaukee	Milwaukee	\$2,198,868	0.6	30.4	
Saint Michael's Hospital	Stevens Point	Portage	\$837,617	1.0	78.3	
West Allis Memorial Hospital	West Allis	Milwaukee	\$781,729	0.4	18.5	

APPENDIX 5

FY 1999 Hospital Uncompensated

Health Care Plan

and

FY 1999 Hospital Fiscal Survey

DEPARTMENT OF HEALTH AND FAMILY SERVICESDivision of Health Care Financing
DOH0401c (05/99)**STATE OF WISCONSIN**Sec. HFS 120.25, Wis. Adm. Code
Division of Health**FY 1999 HOSPITAL UNCOMPENSATED HEALTH CARE PLAN**

Completion of this form is required. Failure to complete and return this form to Bureau of Health Information, Health Care Provider Data Section(HCPDS), (formerly Office of Health Care Information) within 120 calendar days following the close of your hospital's fiscal year may result in a \$100 per day fine.

GENERAL INSTRUCTIONS - Please read before completing form.

Please note that the instructions and definitions are included with the appropriate section. Please read them before completing this plan.

Complete and return the form to HCPDS at the address below within 120 days following the close of your hospital's fiscal year [s. HFS 120.25 (2), Wis. Adm. Code, and s. 153.20, Wis. Stat.]. Keep a copy for your records.

If your hospital is jointly operated in connection with a nursing home, home health agency, or other organization, the hospital shall only submit the required information for the **hospital** [s. HFS 120.22 (3) (a), Wis. Adm. Code].

DO NOT ATTACH A HOSPITAL POLICY AND PROCEDURE FORM INSTEAD OF SUMMARIZING THE INFORMATION FOR A SECTION(S).

Bureau of Health Information
1 West Wilson Street, Room 372
P.O. Box 7984
Madison, WWI 53707-7984

I. HOSPITAL INFORMATION (Instructions for this section are on page 2).*Please type or print in black ink.***Hospital Mailing Label**

Contact Person (Name and Title)

Telephone Number

() - Ext. #

Organization and Address (if different from mailing label above)

FY 1999 Beginning Date:

FY 1999 Ending Date:

____ / ____ / ____
Mo. Day Yr.

____ / ____ / ____
Mo. Day Yr.

INSTRUCTIONS AND DEFINITIONS FOR THE FY 1999 HOSPITAL UNCOMPENSATED HEALTH CARE PLAN

GENERAL INSTRUCTIONS

This survey now includes only policy and procedure information. Charge, utilization, and Hill-Burton information is now collected on the *Hospital Fiscal Survey*.

All questions on the WHITE FORM need to be completed in order for your hospital to meet the statutory requirement to file an uncompensated health care plan with this office.

Please return the **WHITE COPY** to the Office of Health Care Information, 1 West Wilson Street, P.O. Box 7874, Madison, Wisconsin 53707-7984. **The pink copy is a hospital copy that you should retain in your files for future reference. Please do not send in the pink form.**

If you have any questions about completing this plan, please contact Arnie Clay at (608) 267-0246.

I. HOSPITAL INFORMATION

**Name of Administrator/CEO,
Name and Address of Hospital**

A computer-generated mailing label listing the **name of the administrator/CEO, name of the hospital, street address, city, state, and zip code** has been affixed to the uncompensated health care plan form.

Per s. HFS 120.28, Wis. Adm. Code, any change to this information must be formally reported to HCPDS within 45 days after the event occurs.

Contact Person and Telephone Number

Enter the **name and title of the person** who has primary responsibility for filling out and submitting the plan to HCPDS. Please also enter this person's **direct telephone number, and extension** if applicable.

Contact Organization and Address

Enter the **name of the organization and the business address of the contact person** (above) if the information differs from that listed for the hospital.

Hospital Fiscal Year

Enter the beginning and ending dates of the **hospital's 1999 fiscal year**.

II. DEFINITIONS (Instructions for this section are on page 4).

Uncompensated health care services - charity care and bad debts. [s. HFS 120.03 (25), Wis. Adm. Code]

Charity care - is to be recorded as a deduction from revenue for HCPDS purposes. It means health care a hospital provides to a patient who, after an investigation of the circumstances surrounding the patient's ability to pay, including nonqualification for a public program, is determined by the hospital to be unable to pay all or a portion of the hospital's normal billed charges. Does not include any of the following:

- Care provided to patients for which a public program or public or private grant funds pay for any of the charges for the care;
- Contractual adjustments in the provision of health care services below normal billed charges;
- Differences between a hospital's charges and payments received for health care services provided to the hospital's employees, to public employees, or to prisoners;
- Hospital charges associated with health care services for which a hospital reduces normal billed charges as a courtesy; or
- Bad debts. [s. HFS 120.03 (5), Wis. Adm. Code]

Bad debt - is an expense item. It means claims arising from rendering patient care services that the hospital, using a sound credit and collection policy, determines are uncollectible, but does not include charity care. [s. HFS 120.03 (1), Wis. Adm. Code]

Individual patient visit ledger - the business record for a person who has utilized hospital services during a visit and the resulting balance. Although there are exceptions, one patient visit ledger could apply to each of the following:

- An entire inpatient stay;
- All services rendered to an outpatient on a calendar day;
- An ambulance run pertaining to the transfer of a Medicare inpatient to another facility, or the transport of a Medicare patient to this facility for urgent, emergent, or inpatient service;
- Monthly durable medical equipment rentals; or
- An entire swing-bed stay.

1 Define any terms as they are used in this plan that may be subject to interpretation including, but not limited to, the following:

Income - means...

Utilization - means...

III. GENERAL INFORMATION (Instructions for this section are on page 4).

2 Does your hospital include a provision for charity care as a part of its mission statement?

☐
Yes

☐
No

II. DEFINITIONS

Line 1 Please define any terms that are used in your hospital's uncompensated health care plan that may be defined or used differently in another plan or setting. Several examples have been provided on the form for you to define if they are used in your plan. If you do not have terms that need to be defined, **do not leave the answer space blank**; enter Not Applicable.

III. GENERAL INFORMATION

Line 2 Complete this line by checking the appropriate box.

IV. INCOME DETERMINATION/VERIFICATION PROCEDURES (Instructions for this section are on page 6).

- 3** Summarize the procedures used to determine a patient's ability to pay for health care services, as well as a description of your charity care program. (Attach additional pages if necessary.)
- 4** Summarize the procedures followed to verify financial information provided by the patient. (Attach additional pages if necessary.)

V. PROCEDURE FOR INFORMING THE PUBLIC (Instructions for this section are on page 6).

- 5** Does this hospital have a procedure for informing the public about the availability of charity care at this facility?

☐

Yes

☐

No

- 6** If YES, please describe your procedure.

IV. INCOME DETERMINATION/VERIFICATION PROCEDURES

- Line 3** Summarize the procedure(s) used by your hospital to determine a patient's ability to pay for health care services, as well as a description of your charity care program. Include in the summary:
- a) The steps the patient is required to take to apply for charity care (include a sample of any application forms used);
 - b) The standards your hospital uses to determine applicant eligibility for full or partial charity care (i.e., federal poverty guidelines); and
 - c) A description of your hospital's charity care program (i.e., sliding scale for services, percentage discounts, full waiver of fees, etc.).

DO NOT ATTACH A HOSPITAL POLICY AND PROCEDURE FORM INSTEAD OF SUMMARIZING THE INFORMATION FOR THIS SECTION.

- Line 4** Summarize how your hospital verifies financial information provided by the patients. This may include the written documentation you require (i.e., W2 forms, income tax returns) or when, what type, and to whom follow-up phone calls are made.

V. PROCEDURE FOR INFORMING THE PUBLIC

- Line 5** Complete this line by checking the appropriate box.

- Line 6** If you checked "yes" on line 5, describe the procedure for informing the public about charity care that is available at your hospital. You may include written materials (i.e., brochures) pertaining to charity care made available to patients.

II. DEFINITIONS

Line 1 Please define any terms that are used in your hospital's uncompensated health care plan that may be defined or used differently in another plan or setting. Several examples have been provided on the form for you to define if they are used in your plan. If you do not have terms that need to be defined, **do not leave the answer space blank**; enter Not Applicable.

III. GENERAL INFORMATION

Line 2 Complete this line by checking the appropriate box.

FY 1999 HOSPITAL FISCAL SURVEY

Completion of this form is required. Failure to complete and return this form to OHCI within 120 calendar days following the close of your hospital's fiscal year may result in a \$100 per day fine.

GENERAL INSTRUCTIONS - Please read before completing form.

NOTE: Please refer to the detailed instructions contained in the *Hospital Fiscal Survey Manual: Fiscal Year 1999*.

Fill in all lines: If information for a category is zero, fill in 0. If information for a category is Not Applicable, fill in 0. Do NOT use dashes. Do NOT use N/A. Do NOT use N/AV. Do not leave any lines blank.

Please round all amounts to the nearest dollar.

Complete and return the WHITE form to OHCI at the address below within 120 days following the close of your hospital's fiscal year [ss. HFS 120.22 (4) and 120.25 (2), Wis. Adm. Code, and ss. 153.05 (5) (b) and (bm) and 153.20, Wis. Stat.]. This date can also be found in the "Submittal Deadline" paragraph, page 4, in the manual. Do not send in the BLUE form; keep it for your records.

If your hospital is jointly operated in connection with a nursing home, home health agency, or other organization, and is governed by a common Board of Directors, the hospital shall only submit the required information from the final audited financial statements of the **hospital** except where such information cannot be disaggregated [s. HFS 120.22 (3) (a), Wis. Adm. Code]. **(See special instructions for combination facilities in the accompanying manual).** All hospital services must be reported if they are included as hospital revenue and contained in net revenue from service to patients. Please refer to page 2 - line 1.

Bureau of Health Information
Health Care Provider Data Section
1 West Wilson Street, Room 372
P.O. Box 7984
Madison, WI 53707-7984

I. HOSPITAL INFORMATION*Please type or print in black ink.***Hospital Mailing Label**

«REHOSPID»
 «REHOSPN»
 «REHOSPAD»
 «REHOSCTY»«REHOSPST»«REHOSPZP»

Contact Person (Name and Title)

«CONTACT»«CONTITLE»

Telephone Number

«PHONE»

() - Ext. #

Organization and Address (if different from mailing label above)

FY 1999 Beginning Date:

«REBEGDT»

/ /
 Mo. Day Yr.

FY 1999 Ending Date:

«REENDDT»

/ /
 Mo. Day Yr.

II. GENERAL INFORMATION

(Refer to the instructions and definitions in OHCI's *Hospital Fiscal Survey Manual: Fiscal Year 1999*)

Is your facility a combination facility: (see definition on page 16 in the manual)? If "yes" refer to instructions on page 16 in the manual. «COMFAC»

☐
Yes

☐
No

Statement of Revenue and Expenses

1	NET REVENUE FROM SERVICE TO PATIENTS	\$«TOTNETRV»
	<u>Other revenue:</u>	
2	Tax appropriations	\$«OORTAX»
3	All other operating revenue (including operating gains)	\$«OORALL»
4	TOTAL Other Revenue (add <u>only</u> lines 2 and 3; do <u>not</u> add line 1 into line 4)	\$«TOTOOR»
5	TOTAL REVENUE (add lines 1 and 4)	\$«TOTALREV»
	<u>Payroll Expenses:</u>	
6	Physicians and dentists	\$«PAYPHYD»
7	Medical and dental residents and interns	\$«PAYINT»
8	Trainees	\$«PAYTRA»
9	Registered nurses and licensed practical nurses	\$«PAYRNLP»
10	All other personnel	\$«PAYALLO»
11	TOTAL Payroll Expenses (add lines 6 through 10)	\$«TOTPAYE»
12	<u>Nonpayroll Expenses:</u>	
	Employee benefits (social security, group insurance, retirement benefits, etc.)	\$«NONPBEN»
13	Professional fees (medical, dental, legal, auditing, consultant, etc.)	\$«NONPFEE»
14	Contracted nursing services (include staff from nursing registries and temporary help agencies)	\$«NONPCNS»
15	Depreciation expense (for reporting period only)	\$«NONPDEP»
16	Interest expense	\$«NONPINT»
17	Bad debt expense (must equal line 115)	\$«ODBADDB»
18	Medical malpractice insurance premiums	\$«NONMALP»
19	Amortization of financing expenses	\$«NONPAMO»
20	Rents and leases	\$«NONPRL»
21	Capital component of insurance premium	\$«NONPCAP»
22	All other operating expenses (include supplies, purchased services, utilities, property taxes, etc. <u>and</u> operating losses)	\$«OTHOPEXP»
23	TOTAL Nonpayroll Expenses (add lines 12 through 22)	\$«TOTNPEXP»
24	TOTAL EXPENSES (add lines 11 and 23)	\$«TOTEXPNS»
25	Excess (or deficit) of revenue over expenses (subtract line 24 from line 5, see manual)	\$«EXCESS»

<u>Nonoperating Gains/Losses</u>		
26	Investment Income	\$«NONOPINV»
27	Other nonoperating gains (including extraordinary gains)	\$«NONOPOTH»
28	Provision for income taxes (for-profit organizations) (absolute values only – no negative values)	\$«NONOPTAX»
29	Other nonoperating losses (including extraordinary losses) (absolute values only – no negative values)	\$«NONOPLOS»
30	TOTAL Nonoperating Gains/Losses (subtract sum of lines 28 and 29 from sum of lines 26 and 27)	\$«TOTNONOP»
31	NET INCOME (revenue and gains in excess of expenses and losses). (Add lines 25 and 30)	\$«NETINCOM»

III. **DETAIL OF PATIENT SERVICE REVENUE**
(based on full established rates)

Gross Patient Service Revenue and Its Sources

32	Gross revenue from room, board, and medical and nursing services to INPATIENTS	\$«GRINPAT»	(sum must equal sum of inpatient breakouts lines 36-49)
33	Gross INPATIENT ancillary revenue	\$«GRINPAN»	
34	Gross revenue from service to OUTPATIENTS	\$«GROUTPAT» (must equal sum of outpatient breakouts lines 36-49)	
35	TOTAL GROSS revenue from service to patients	\$«TOTGR» (add lines 32-34)	

NOTE: The following sources of gross patient revenue are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts.

<i>Public Sources</i>	TOTAL	INPATIENT	OUTPATIENT
36 Medicare	\$«SRCMDCR»	\$«SINMDCR»	« SOUTMDC»
37 HMOs reimbursed by Medicare under 42 CFR pt. 417	\$«SRCSEP»	\$«SINSEP»	\$«SOUTSEP»
38 Medical Assistance	\$«SRCMAS»	\$«SINMAS»	\$«<<SOUTMAS>>»
39 HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis. Stat.	\$«SRCHMOR»	\$«SINHMR»	\$«<<SOUTHMR>>»
40 County General Relief	\$«SRCCGR»	\$«SINPUB» (add lines 40-42 for Inpatient)	\$«SOUTPUB» (add lines 40-42 for Outpatient)
41 County 51.42 / 51.437 programs	\$«SRCCTYP»		
42 All other public programs	\$«SRCALLP»		

Commercial Sources

43 Group and individual accident and health insurance, self-funded plans	\$«SRCINS»	\$«SINCOM» (add lines 43-45 for Inpatient)	\$«SOUTCOM» (add lines 43-45 for Outpatient)
44 Worker's compensation	\$«SRCWCOM»		
45 HMOs and all other alternative health care payment systems (exclude lines 37 and 39)	\$«SRCHMO»		

Other Sources	TOTAL	INPATIENT	OUTPATIENT
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46	Self-pay	\$« SRSELF»		
	All other sources (specify below):			
47	« SRCNP1T»	\$« SRCNP1»	\$« SINNPS» (add lines 46-49 for Inpatient)	\$« SOUTNPS» (add lines 46-49 for Outpatient)
48	« SRCNP2T»	\$« SRCNP2»		
49	« SRCNP3T»	\$« SRCNP3»		
50	TOTAL GROSS revenue from service to patients, by source	\$« TOTLA4» (add lines 36-49) [should equal dollar value on line 35]		

Deductions from Patient Service revenue and Its Sources

NOTE: Contractual Adjustments are by **TOTAL** dollar amounts and by separate **INPATIENT** and **OUTPATIENT** breakouts.

	Public Source Contractual Adjustments	TOTAL	INPATIENT	OUTPATIENT
51	Medicare	\$« DEDMDCR»	\$« CINMDCR»	\$« COUTMDC»
52	HMOs reimbursed by Medicare under 42 CFR pt. 417	\$« DEDSP»	\$« CINSEP»	\$« COUTSEP»
53	Medical Assistance	\$« DEDMAS»	\$« CINMAS»	\$« COUTMAS»
54	HMOs reimbursed by Medical Assistance under s. 49.45 (3) (b), Wis Stat.	\$« DEDHMOR»	\$« CINHMO »	\$« COUTHMO »
55	County General Relief	\$« DEDCGR »		
56	County 51.42 / 51.437 programs	\$« DEDCTY»	\$« CINPUB» (add lines 55-57 for Inpatient)	\$« COUTPUB» (add lines 55-57 for Outpatient)
57	All other public programs	\$« DEDALLO»		
	Commercial Source Contractual Adjustments			
58	Group and individual accident and health insurance, self-funded plans	\$« DEDINS»		
59	Worker's compensation	\$« DEDWCOM»	\$« CINCMP» (add lines 58-60 for Inpatient)	\$« COUTCMP» (add lines 58-60 for Outpatient)
60	HMOs and all other alternative health care payment systems (exclude lines 52 and 54)	\$« DEDHMO»		
	Other Source Contractual Adjustments			
	All other sources (specify below):			
61	« DEDNPU1T»	\$« DEDNPU1»	\$« CINNPS» (add lines 61-63 for Inpatient)	\$« COUTNPS» (add lines 61-63 for Outpatient)
62	« DEDNPU2T»	\$« DEDNPU2»		
63	« DEDNPU3T»	\$« DEDNPU3»		
64	Charity care (revenue foregone at full established rates (must equal line 114)		\$« ODCHAR»	
65	All other noncontractual deductions		\$« ODNONC»	
66	TOTAL DEDUCTIONS FROM REVENUE		\$« TOTDFRV» (add lines 51-65) (Total, not breakouts)	

Medicare Approved Medical Education Activities

NOTE: Of TOTAL expenses in line 24, the reimbursable expenses for Medicare approved medical education activities separated into the following categories:

67	Direct medical education expenses	\$« EDDIRM»
68	Indirect medical education expenses	\$« EDIDIRM»
69	TOTAL reimbursable expenses for Medicare approved medical education activities (add lines 67 and 68)	\$« TOTMEDA»

IV. **BALANCE SHEET – GENERAL FUNDS**

NOTE: Combination facilities, state-operated mental health institutes, or county-operated psychiatric or alcohol or other drug abuse hospitals: see special instructions in the manual – pages 16 and 17.

Unrestricted Assets (recorded on the balance sheet at the end of each reporting period)

Current Assets:

70	Cash and cash equivalents	\$« CCSTINVS»
71	Inter-corporate account(s)	\$« INCORPAC»
72	Net patient accounts receivable	\$« NTPATAR»
73	Other accounts receivable	\$« OTHAR»
74	Other current assets	\$« OTCURAST»
75	TOTAL current assets (add lines 70 through 74)	\$« TOTCURAS»
76	Noncurrent assets whose use is limited	\$« NCLTDOUSE»

Property, Plant and Equipment:

Gross Plant Assets

77	Land	\$« LAND»
78	Land improvements	\$« LANDIMP»
79	Buildings and building improvements	\$« BUILD»
80	Construction in progress	\$« CIP»
81	Fixed equipment	\$« FIXEQP»
82	Moveable equipment	\$« MOVEQP»
83	TOTAL gross plant assets (add lines 77 through 82)	\$« TOTGPA»

LESS: Accumulated Depreciation (absolute values only – no negative values)

84	Land improvements	\$« LSLANDIM»
85	Buildings and building improvements	\$« LSBUILD»
86	Fixed equipment	\$« LSFXEQP»
87	Moveable equipment	\$« LSMVEQP»
88	TOTAL accumulated depreciation (add lines 84 through 87)	\$« TOTACCDP»
89	NET property, plant, and equipment assets (subtract line 88 from line 83)	\$« NTPTEQAS»
90	Long-term investments	\$« LTINVST»
91	Other unrestricted assets	\$« OTHUNRES»
92	TOTAL unrestricted assets (add lines 75, 76, 89, 90 and 91)	\$« TOTUNRES»

Unrestricted Liabilities, Deferred Revenues, and Fund Balances

93 Current liabilities	<u>\$« CURRLIAB»</u>
94 Inter-corporate account(s)	<u>\$« INCORLIB»</u>
95 Long-term debt	<u>\$« LTDEBT»</u>
96 Other noncurrent liabilities and deferred revenues	<u>\$« OTHLIAB»</u>
97 Unrestricted fund balances	<u>\$« UNREFUND»</u>
98 TOTAL unrestricted liabilities, deferred revenues, and fund balances (add lines 93 through 97) (NOTE: lines 92 and 98 should be equal) (Combination facilities see manual instructions)	<u>\$« TOTUNLIAB»</u>

Restricted Hospital Funds (report fund balances only)

99 Specific purpose funds	<u>\$« SPECPURP»</u>
100 Plant replacement and expansion funds	<u>\$« PTRPEXF»</u>
101 Endowment funds	<u>\$« ENDOWFD»</u>

V. HOSPITAL INPATIENT UTILIZATION BY PAY SOURCE (for fiscal reporting period FY 1999)

PAY SOURCE	(A1)	(A2)	(B1)	(B2)
	NUMBER OF INPATIENT DISCHARGES*	NUMBER OF DISCHARGE DAYS*	NUMBER OF NEWBORNS**	NUMBER OF NEWBORN DISCHARGE DAYS**
102 Medicare (T-18) Including HMOs reimbursed by T-18	<u>« DISMEDA»</u>	<u>« DIDMEDA»</u>	<u>« BIRMEDA»</u>	<u>« BIDMEDA»</u>
103 Medical Assistance (T-19) Including HMOs reimbursed by T-19	<u>« DISMASA»</u>	<u>« DIDMASA»</u>	<u>« BIRMASA»</u>	<u>« BIDMASA»</u>
104 All other pay sources	<u>« DISAOTH»</u>	<u>« DIDAOTH»</u>	<u>« BIRAOTH»</u>	<u>« BIDAOTH»</u>
105 TOTALS	<u>« DISTOT»</u>	<u>« DIDTOT»</u>	<u>« BIRTOT»</u>	<u>« BIDTOT»</u>

* This figure should include all inpatients discharged during the reporting period. Report the number of adult, pediatric, and intensive and intermediate care neonatal patients (including deaths). Please exclude newborn, Medicare-certified swing bed, and hospital unit transfer patients.

** Exclude fetal deaths.

PAY SOURCE	(C1)	(C2)
	NUMBER OF DISCHARGES FROM MEDICARE- CERTIFIED SWING-BEDS***	NUMBER OF DISCHARGE DAYS FROM MEDICARE- CERTIFIED SWING BEDS***
106 Medicare (T-18) Including HMOs reimbursed by T-18	« SWGMEDA »	« SWIDMEDA »
107 Medical Assistance (T-19) Including HMOs reimbursed by T-19	« SWGMASA »	« SWIDMASA »
108 All Other Pay Sources	« SWGAOTH »	« SWIDAOTH »
109 TOTALS	« SWGTOT »	« SWIDTOT »

*** Include both skilled and intermediate Medicare-certified swing beds.

V. SUMMARY AND EXPLANATION OF TOTAL REVENUE DOLLAR DIFFERENCES BETWEEN FY 1998 AND FY 1999

	GROSS REVENUE	NET REVENUE
110 Fiscal Year 1999 [line 35 (gross) and line 1 (net)]	\$« TOTGR99 »	\$« TOTNR99 »
111 Fiscal Year 1998 [FY 1997 Fiscal Survey form: line 35 (gross) and line 1 (net)]	\$« TOTGR98 »	\$« TOTNR98 »
112 Increase/Decrease: 1999 v. 1998: (subtract line 111 from line 110) [indicate + or -]	\$« TOTDDG »	\$« TOTDDN »
113 Explain in a short narrative the relative importance of various causes for the dollar differences (lines 110 and 111) in the fiscal year revenue figures (price change, utilization change, other causes?). Attach additional page(s) if necessary. « DIFFTXT »		

VII. UNCOMPENSATED HEALTH CARE

Charges for Uncompensated Health Care:

	<u>FY 1999</u>	<u>FY 2000 (Projected)</u>
114 Charges for charity care provided for the fiscal year*	\$« CHCHR99A» (from line 64)	\$« CHCHR00P»
115 Charges determined to be a bad debt expense for the fiscal year **	\$« BDCHR99A» (from line 17)	\$« BDCHR00P»
116 TOTAL charges for uncompensated health care for the fiscal year	\$« TOTCH99A» (add lines 114 and 115)	« TOTCH00P»\$ (add lines 114 and 115)

Number of "Patients" Receiving Uncompensated Health Care:

(See manual for definitions – the number of "patients" should be reported as the number of individual patient visit ledgers.)

	<u>FY 1999</u>	<u>FY 2000 (Projected)</u>
117 Number of individual patient visit ledgers that received charity care for the fiscal year	« VLCHA99A»	« VLCHA00P»
118 Number of individual patient visit ledgers whose charges were Determined to be bad debt for the fiscal year	« VLBD99A»	« VLBD00P»

- 119** Provide a **rationale** for the hospital's fiscal year 1999 projections in the space below. Explain how the projections used "patients" and total charges for fiscal year 1999, if at all. It could also include a description of the socioeconomic climate of your hospital's market area and how that impacts on your hospital's Uncompensated Health Care Plan. Attach additional page(s) if necessary.
« PROJTXT»

Hill-Burton Uncompensated Health Care Information:

- 120** Does the hospital have current obligations under this program?

☐
Yes

☐
No

☐
No, conditional upon federal audit « CURROB»

- 121** If YES, enter date(s) the obligation(s) went into effect and the date(s) the obligation(s) will be satisfied:

Effective beginning date(s)

« OBMO1»/« OBYR1»
Month/Year

« OBMO2»/« OBYR2»
Month/Year

« OBMO3»/« OBYR3»
Month/Year

Projected satisfaction date(s)

« SATOBMO1»/« SATOBYR1»
Month/Year

« SATOBMO2»/« SATOBYR2»
Month/Year

« SATOBMO3»/« SATOBYR3»
Month/Year

- 122** If YES, enter the amount of total federal assistance believed to remain under obligation:

\$« TOTOB»

